

A MANUAL
OF
RULES AND PROCEDURE

FOR THE USE OF THE

OUTSIDE AUDIT BRANCH

OF THE

ACCOUNTANT-GENERAL'S OFFICE,
M A D R A S.

Volume V.

(THIRD EDITION.)

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PREFACE TO THE THIRD EDITION.

A third edition of the Outside Audit Department Manual has been rendered necessary by the addition of several audits since 1909 when the second edition was issued. Rules for audit have also been added in this edition for some audits for which there were ~~no~~ rules in the previous edition. The rules given in the appendices of the second edition have, wherever they are still in force, been incorporated in the body of the manual.

\ The appendices in this volume contain the rules for the audit of the accounts of the Administrator-General approved by the Government of India and the forms prescribed for some accounts.

FORT ST. GEORGE,
March 1915.

K. L. DATTA,
Accountant-General.

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OFFICE MANUAL, OUTSIDE AUDIT BRANCH.

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CONSTITUTION.

1. The Outside Audit branch has been constituted for the audit of the accounts of departments and institutions not subject to regular audit in the Accountant-General's office.

One of the Chief Superintendents is in charge of this Branch.

AUDIT STAFF.

2. The audit staff consists of 1 superintendent and 15 auditors. Of the 15 auditors, $4\frac{1}{2}$ work in the Madras Corporation office and 3 in the Port Trust office, $2\frac{1}{2}$ men work in the Central office and audit the diet accounts of State hospitals in the Presidency town and of all lunatic asylums and their contingent bills and the accounts relating to Emigration to Mauritius, Fiji and Trinidad and also help the Chief Superintendent in the audit of the currency accounts. The remaining five clerks perform the other audits in the Presidency town. An additional clerk has been temporarily appointed for the audit of the Corporation new water-works and drainage accounts. Beside these, a reserve clerk and an apprentice have been sanctioned for the section. No carriage hire is allowed to the Superintendent and clerks of the Outside Audit Department for proceeding on duty for audit beyond the Municipal limits of Madras (*vide* Comptroller-General's letter No. 248c-165-11, dated 8th July 1911).

AUDITOR'S RESPONSIBILITY.

Auditor's
responsi-
bility.

3. Every auditor of the Outside Audit Branch is responsible for the thorough and careful audit of the accounts entrusted to him. He should carefully study this Manual as also the Acts and rules governing the office audited and strictly follow the audit procedure herein laid down. The previous audit notes and reports should also be gone through in order to know what errors and omissions are likely to occur and how far they have been rectified. His manual copy should always be kept up to date and be by his side during the audit. Wherever he does not find instructions to guide him on a particular point or finds any difficulty in proceeding with the audit, he should bring the matter immediately to the notice of the officer in charge and take his instructions. Similarly if he finds the system of accounts to differ in any way from that described in the manual, he should bring that also to the notice of the officer. He should behave courteously towards the members of the office the accounts of which he is auditing and can ask them to produce any documents that may be required for audit purposes or to explain to him any items which require explanation. But he is, in no case, allowed to communicate any objections, defects or errors noticed by him to those members in order that they may take the necessary action. All objections, defects or errors noticed should be submitted for the approval of the officer in charge after which they should be communicated to the authorities concerned in the proper way. He can pass in audit all items which are of usual occurrence, but such items as are unusual, or peculiar or involve very large amounts should be specially brought to the notice of the Superintendent or of the officer, in order that they may be scrutinized by those officers during their review.

SUPERINTENDENT'S DUTIES.

4. The Superintendent has generally no independent audit to do. He should make it a rule to go to each office where audit is going on and give any instructions which may be necessary. He should also review the work of each auditor devoting as much time as he can for each audit and see that the auditor has done his work properly and thoroughly and in accordance with the procedure laid down in the manual. He should then review the objections raised by the auditor and hand them over to the officer together with those, if any, raised by himself. He is also responsible for the disposal of all papers received in the section and for putting up the necessary draft corrections to this Manual. He must be careful to watch that the auditors do not allow their

work to fall into arrears. Besides the work described, he has to check the office establishment bills, and budget estimates, examine the stock of stationery in the office periodically and do the verification of cancelled currency notes in the Currency office for a few days in every month.

Superintendent's duties.

ATTENDANCE.

5. The office hours prescribed for the central office must be observed by the auditors of Outside Audit Department. These office hours can in no case be altered by the auditors without the previous sanction of the officer in charge.

WEEKLY REPORTS.

6. Each auditor should submit on every Monday a report detailing the work done by him on each of the days of the week preceding. The report should be submitted in the prescribed form and should reach the Central office before 12 noon on every Monday. A similar report should be submitted also by the Superintendent.

HOLIDAYS.

7. Clerks working outside the office should not take for granted that holidays can be enjoyed by them as a matter of course. They should always ascertain beforehand whether the enjoyment of a holiday has been allowed or not and act accordingly.

AUDIT REPORTS.

8. In the case of most of the accounts, the audit is done monthly and audit notes issued to the respective authorities under the signature of the Chief Superintendent.

The audit reports will be headed "Report on the audit of the accounts by the Chief Superintendent in charge of Outside Audits" and will be signed by the Chief Superintendent. The forwarding endorsement will also be generally signed by the Chief Superintendent for Accountant-General. The Chief Superintendent will satisfy himself in all such cases that the reports do not contain language that is likely to cause irritation. All bad reports, reports that convey censure or introduce controversial matter and all new and important reports should be submitted to the Accountant-General for approval before issue. In the case of the Madras Port Trust and the Madras Corporation the audit reports are signed both by the Chief Superintendent, and the Accountant-General.

Accounts
audited.

ACCOUNTS AUDITED.

9. The following are the accounts audited :—

Monthly.

- (1) Administrator-General.
- (2) Official Assignee.
- (3) Official Trustee.
- (4) Madras University.
- (5) University Library accounts.
- (6) Doveton Protestant College and Girls' High School.
- (7) Presidency Court of Small Causes.
- (8) Stationery office.
- (9) Currency monthly accounts.
- (10) Currency lost notes accounts.
- (11) State Hospitals and the Lunatic Asylum in the Presidency town and the Lunatic Asylums at Waltair and Calicut.
- (12) The Madras Veterinary College.
- (13) Court of Wards.
- (14) Civil Orphan Asylums.
- (15) Pachayappa's Charities.
- (16) Mauritius Emigration.
- (17) Fiji Emigration.
- (18) Trinidad Emigration (occasionally).
- (19) Madras Port Trust.
- (20) Corporation of Madras.
- (21) School of Arts.

Quarterly.

- (1) Accountant-General's Trust accounts
- (2) Treasurer of Charitable Endowments.

Half-yearly.

- (1) Natal Emigration.

Annual.

- (1) Indian Law Reports.
- (2) Presidency Port office stores.
- (3) Minor Port Funds Provident Fund.
- (4) Light House Library Fund.
- (5) Shipping Master's accounts.
- (6) Muhammadan Female Aid Charity Fund.

- (7) Countess of Dufferin's Fund and the Victoria Caste and Gosha Hospital. Accounts audited.
- (8) Lady Ampthill Nurses' Institute.
- (9) Government House Furniture accounts.

VERIFICATION OF CURRENCY BALANCES.

10. The Outside Audit branch should address Government in the first week of February and August so that an officer may be nominated to verify the balances of notes and coin of the Currency office at Madras on the last day of March and September of each year. The officer in charge of the outside audit branch has himself to verify the exchange balances of the Madras Currency office once a month.

DIARY.

11. A diary is prepared showing the work done during the month and submitted to the Accountant-General monthly.

12. No fees are payable to Government by any of the institutions, whose accounts are audited, except those mentioned below :—

FEES FOR AUDITS.

			Amount.	
			RS.	
Administrator-General	...	...	700	for each half-year.
Official Assignee	...	...	...	as may be fixed in the report.
Official Trustee	...	...	150	for each half-year.
Mauritius Emigration Agency	...	...	100	for each year.
Fiji	do.	...	100	do.
Trinidad	do.	...	50	{ for a season (11.0s. 870, Pub., dated 17-'1-05, and 1060, Pub., dated 16-11-10).
Natal	do.	...	200*	{ (when no emigration takes place, and Rs. 400 in years in which there is emigration.)
Court of Wards	...	...	175	for each year.
Board of Trustees of Pachayappa's Charities at Madras	300	do.

CHAPTER II.

ACCOUNTS OF THE ADMINISTRATOR-GENERAL, MADRAS.

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ADMINISTRATOR-GENERAL'S ACT.

13. The Administrator-General's Office is regulated by Act III of 1913.

AUDITOR'S DUTIES AND POWERS.

14. *Section 44.*—The accounts of every Administrator-General shall be audited at least once annually and at any other time if the Government so direct, by the prescribed person and in the prescribed manner.

Section 45.—The auditors shall examine the accounts and forward to the Government a statement thereof in the prescribed form together with a report thereon and a certificate signed by them showing—

(a) whether they contain a full and true account of every thing which ought to be inserted therein,

(b) whether the books which by any rules made under this Act are directed to be kept by the Administrator-General have been duly and regularly kept, and

(c) whether the assets and securities have been duly kept and invested and deposited in the manner prescribed by this Act or by any rules made thereunder,

or (as the case may be) that such accounts are deficient or that the Administrator-General has failed to comply with this Act or the rules made thereunder, in such respects as may be specified in such certificate.

Section 46.—(1) Every auditor shall have the power of a Civil Court under the Code of Civil Procedure, 1908

(a) to summon any person whose presence he thinks necessary to attend him from time to time,

(b) to examine any person on oath to be by him administered,

(c) to issue a commission for the examination on interrogatories or otherwise of any person, and

(d) to summon any person to produce any document or thing the production of which appears to be necessary for the purpose of such audit or examination.

Auditor's
duties and
powers.

(2) Any person who when summoned refuses, or without reasonable cause, neglects to attend or to produce any document or thing or attend and refuses to be sworn or to be examined, shall be deemed to have committed an offence within the meaning of and punishable under section 188 of the Indian Penal Code and the auditor shall report every case of such refusal or neglect to Government.

RULES FRAMED BY GOVERNMENT.

15. Under the provisions of section 50 of the Administrator-General's Act, 1913 (Act III of 1913), and in supersession of all previous notifications on the subject, the Governor in Council is pleased to make the following rules for carrying into effect the objects of the Act and for regulating the proceedings of the Administrator-General of Madras in the discharge of his duties:—

Rule I.—If the Administrator-General has notice of the existence of a person or persons who would be entitled to a grant of Probate or Letters of Administration in preference to the Administrator-General and if the intentions of such person or persons as to applying for Probate or Letters of Administration have not been ascertained, the Administrator-General shall, before applying for a grant of Letters of Administration to himself, give notice in writing to such person or persons of his intention so to apply in default of such person or persons applying for grant of Probate or Letters of Administration to himself or themselves within a reasonable time to be specified in such notice.

Rule II.—(1) When the Administrator-General collects and takes possession of assets under an order made under section 11 of the Act, he shall be entitled to a commission of one *per centum* upon the amount of all moveable assets collected or received by him in pursuance of such order.

In case Letters of Administration of any such property are afterwards granted to the Administrator-General, the said commission of one *per centum* shall be deemed a part payment of the commission payable to the Administrator-General under the Letters of Administration.

(2) For every certificate granted under the provisions of sections 31 and 32 of the Act the Administrator-General shall be

Rules framed
by Govern-
ment.

entitled to charge a fee calculated at the rate of three *per centum* on the amount mentioned in the certificate.

(3) (a) The Administrator-General shall in respect of every estate administered by him under any Letters of Administration granted to him in his official character, or under any Probate granted to him of a will wherein he is named as executor by virtue of his office, or under any Probate or Letters of Administration vested in him by section 23, clause (2), or section 25, or under section 32, without a grant of Letters of Administration, be entitled to receive a commission upon the amount or value of the assets which he collects in due course of administration according to the following scale :—

					Per centum.
				RS.	
In the case of estates (administered under section 32 without letters of administration) the total value of which does not exceed	...	...	...	...	1,000 3
In the case of estates the total value of which exceeds.	RS.	1,000 but does not exceed	2,000		4
Do.	"	2,000	do.	5,000	4½
Do.	"	5,000	do.	25,000	5
Do.	"	25,000	do.	50,000	5½
Do.	"	50,000	do.	70,000	6
Do.	"	70,000	.....		7

(b) The last sub-rule shall not apply to cases in which the property of an officer or soldier dying on service comes into the hands of the Administrator-General under the provisions of the Statute called the Regimental Debts Act, 1893 (56 Victoria, Chapter 5).

The Administrator-General shall charge three *per centum* on the gross amount of such property coming into his hands if preferential charges as defined by the second section of the said Statute have been previously paid, or on the gross amount remaining in his hands after payment by him of such charges as the case may be.

(c) Such commission shall be payable to and retained by him upon the collection of the assets. In the case of any estate the administration of which has been committed to the Administrator-General before the 1st April 1911, the commission chargeable shall be at the rate of five *per centum* as prescribed by section 52 of the Administrator-General's Act, 1874, or at the rate of three *per centum* in the case of estates falling under section 53 of that Act.

(d) Notwithstanding anything hereinbefore contained, when the Administrator-General obtains Probate or Letters of

Administration operating in another Presidency, he shall be entitled to the same rate of commission in respect of the collection of assets collected in such Presidency as the Administrator-General of such Presidency would have been entitled to if such assets had been collected and distributed by him, and to no higher rate.

Rules framed
by Govern-
ment.

Rule III.—(1) On the grant to the Administrator-General of Probate or Letters of Administration to any estate or in case of an administration under section 32 of the Act without such grants or in case of a transfer of administration to the Administrator-General under section 25 of the Act, the Administrator-General shall publish a notice in two consecutive issues of the Official Gazette in the following form:—

The Administrator-General of Madras hereby gives notice that he is administering from . . . the estate of deceased, late of . . . under the provisions of section 32 of the Administrator-General's Act, 1913, without any grant of administration or under a deed of transfer executed on . . . under the provisions of section 25 of the Administrator-General's Act, 1913, or under a grant of Probate (or Letters of Administration) made to him on the . . . by the High Court of Madras and that all persons having claims against the said estate as creditors, next of kin, legatees or in any other manner whatsoever should prefer their claims to the said Administrator-General on or before the . . . after which date he will proceed to make a distribution of the assets of the said estate and will recognize in such distribution only such claims as shall have previously been established to his satisfaction.

(2) The period allowed to claimants to prefer their claims to the Administrator-General shall in no case be less than one month from the date of the publication of the said notice, and in cases in which the Administrator-General has reason to believe that claimants may be residing out of India, the period shall not be less than two months from the date of such publication.

(3) The expenses of publishing such notices shall be charged to the estate concerned.

Rule IV.—(1) Notice of Rejection or Disallowance in part, by the Administrator-General, of any claim shall contain the following particulars:—

- (a) Name of the estate.
- (b) Name and address of the claimant.
- (c) Particulars of the claim rejected or of the part disallowed and the reasons for such rejection or disallowance.

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by Govern-
ment.

(d) Date on which notice of the claim in question was received by the Administrator-General.

(e) Date of the final decision of the Administrator-General rejecting the claim or disallowing it in part.

(2) For the information of the claimant, the provisions of section 26, sub-section (3), of the Act shall be cited at the foot of the notice.

Rule V.—(1) All fees and commission leviable under these rules, except those chargeable to estates under the charge of the Administrator-General, shall be payable to him in advance by the person liable to pay the same.

(2) All fees and commission collected by the Administrator-General under the provisions of these rules shall be paid by him, on or before the 20th of the month following that in which they are realized, into the Bank of Madras to the credit of the Government of India. Provided that the Administrator-General may make refunds of fees and commission overcharged from the fees and commission collected by him under the provisions of these rules.

Rule VI.—(1) No person shall be entitled to inspect the books or accounts of the Administrator-General or the books, accounts or other documents belonging or relating to estates under the charge of the Administrator-General without first satisfying the Administrator-General that he is interested in the administration of the estate, the relative books, accounts or other document of which he desires to inspect.

(2) Every person desiring such inspection shall, at least one clear day before the day on which he desires inspection, apply in writing to the Administrator-General setting forth the following particulars :—

(a) His name and address.

(b) The name of the estate as to which inspection is desired.

(c) The nature of his interest in such estate.

(d) The day on which he desires inspection.

He shall also deposit with the application a minimum fee of Re. 1 which shall be refunded to the applicant in case inspection is not granted.

(3) The Administrator-General shall, after being satisfied as to the interest of the applicant in the estate or matter in question, and also as to his *bonâ fides* appoint an hour on the day named in the application for inspection by the applicant under such supervision as he thinks fit. If, for any sufficient reason, inspection cannot be granted on the day named by the applicant the Administrator-General shall appoint some other hour and day convenient to the applicant.

(4) A fee calculated at the rate of Re. 1 for every half hour or fraction thereof shall be paid by the applicant in respect of every such inspection as aforesaid. Rules framed by Government.

(5) No person shall be entitled to obtain copies of or extracts from the accounts of the Administrator-General or the books, accounts or other documents belonging or relating to estates under the charge of the Administrator-General or copies of or extracts from the reports and certificates of the auditor unless he is a person who would be entitled to inspection under the preceding clauses of this rule.

(6) A fee calculated at the rate of As. 4 per folio of 72 words shall be levied in respect of every copy or extract granted, and if any such copy or extract is required to be certified by the Administrator-General as a "True Copy" an additional fee of Re. 1 shall be levied.

Rule VII.—(1) The Administrator-General shall keep the following accounts and statements :—

(a) Inventory book or a list of property received as belonging to each estate. (Form No. 1.)

(b) Asset book or list of the assets of each estate. (Form No. 2.)

(c) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate ; to be balanced daily. (Form No. 3.)

(d) Receipt book in which all cash, Government securities and shares shall be entered, a series of consecutive numbers for the year being printed both on the receipts and on their counterfoils. (Form No. 4.)

(e) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils. (Form No. 5.)

(f) Account current with each separate estate showing detailed debit and credit items and every transaction whether in cash, Government securities or shares. (Form No. 6.)

(g) Account current headed "Creditors' payable account" showing all unpaid dividends set apart for creditors whose claims are admitted ; to be balanced half-yearly. (Form No. 7.)

(h) Claim registry book in which shall be registered all claims preferred against each estate. (Form No. 8.)

(i) Register of beneficiaries in which shall be entered the claims of the next-of-kin and legatees. (Form No. 9.)

(j) Account current book with the Bank of Madras. (Form No. 10.)

Rules framed
by Govern-
ment.

(*k*) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly. (Form No. 11.)

(*l*) Bills receivable book for entering account sales or drafts on account sales and all other securities for moneys due to each estate. (Form No. 12.)

(*m*) Register of remittances in which shall be noted all remittances made to the India Office, London. (Form No. 13.)

(*n*) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year. (Form No. 14.)

(*o*) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand. (Form No. 15.)

(*p*) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year. (Form No. 16.)

(*q*) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered. (Form No. 17.)

(*r*) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto. (Form No. 18.)

(*s*) Letters of administration book containing the names of estates with the dates of their grant. (Form No. 19.)

(*t*) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, and the names and addresses of persons to whom letters are sent. (Form No. 20.)

(*u*) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters. (Form No. 21.)

(*v*) Register of letters received. (Form No. 22.)

[The forms will be found in Appendix B.]

(2) Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

Rule VIII.—(1) Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for

ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

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ment.

(2) All moneys coming into the hands of the Administrator-General, except those invested under the previous clause and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.

(3) Sums set apart to meet the claims of creditors which have remained unpaid in the hands of the Administrator-General for a period of twelve years as well as the interest accruing on these sums shall be lodged for safe custody with the Accountant-General.

(4) The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

(5) All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

Rule IX.—(1) Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

(2) In other cases, remittances shall be made in accordance with the directions of the payee, and in the absence of such directions by postal money order.

Rule X.—(1) The Administrator-General shall twice in every year, that is to say, on or before the first day in April and on or before the first day in October, deliver to the Government in quadruplicate—

(a) A schedule showing the gross amount of all sums of money and all bonds or other securities for money received or issued by him on account of each estate in his charge, and the balances, during the period of six months ending severally on the thirty-first day of December and thirtieth day of June next before the day of delivering such schedule. (Form No. 15.)

(b) A schedule of all administrations whereof the final balances have been paid over to the persons entitled to the same, during the same period, specifying the amount of such balances and the persons to whom paid. (Form No. 16.)

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ment

Three copies of such schedules shall be sent by the Government to the Secretary of State for India, in order that such Secretary may, if he think fit, order the same to be deposited at the India Office for public inspection, and cause notices to be published in the *London Gazette* and other leading newspapers that such schedules are open to inspection there, or make such other orders respecting the same as he thinks fit. Such schedules shall, within fourteen days afterwards, be published in the official Gazette by the Administrator-General.

(2) The accounts of the Administrator-General shall be closed twice in each year, viz., for the schedules which under clause 1 above are required to be delivered to the Government on or before the 1st April on the 31st December next preceding that date, and for those which are by that rule required to be delivered on or before the 1st October, on the 30th June next preceding that date.

(3) The Administrator-General shall be entitled to a fee of Rs. 500 for the preparation of the schedules for every half-year in addition to the costs of printing and publishing the same.

Rule XI.—(1) The accounts and schedules of the Administrator-General shall be audited every half-year and the Accountant-General shall from time to time appoint an auditor or auditors for this purpose.

(2) The auditor or auditors shall submit to Government, together with the audit report, a statement of the accounts in the forms specified below :—

(i) Abstract of cash and Government or other securities received and paid during the half-year. (Statement A.)

(ii) Administrator-General's balance for the half-year. (Statement B.)

(iii) Abstract of commission account of the Administrator-General for the half-year. (Statement C.)

(iv) Statement showing particulars of assets remaining in the hands of the Administrator-General for over twelve years which have to be finally credited to Government. (Statement D-1.)

(v) Statement showing sums set apart to meet the claims of creditors, which, having remained unpaid in the hands of the Administrator-General for a period of twelve years, have to be lodged for safe custody with the Accountant-General under rule VIII, clause (3) of these rules. (Statement D-2.)

(vi) Statement of remittances to England during the half-year for which acknowledgments have not been received. (Statement E.)

(vii) Statement showing sums below Rs. 10 in amount at credit of different estates and trusts for which there are no claimants. (Statement F.)

(viii) Statement showing sums below Rs. 10 in amount at debit of different estates and trusts the recovery of which is hopeless. (Statement G.)

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ment.

(ix) Statement showing sums above Rs. 10 in amount at debit of estates the recovery of which is hopeless. (Statement II.)

(x) Memorandum of law costs for the half-year. (Statement I.)

(xi) Statement showing balances of Rs. 100 and upwards on the last day of the half-year with reasons for non-investment. (Statement K.)

(3) The Accountant-General shall be entitled to a remuneration of Rs. 700 for his services in connection with each half-yearly audit.

(4) The fee due to the Administrator-General under rule X, clause (3), above for the preparation of the schedules for every half-year together with the costs and expenses of preparing and publishing the said schedules and the copies thereof and the said remuneration of the Accountant-General and all other expenses incidental to the audit shall be defrayed by all the estates to which such schedules relate, and the proportion thereof to be contributed by each of the said estates shall be ascertained and settled by the auditor or auditors, subject to the approval of Government, and shall be paid out of the said estates accordingly by the Administrator-General. Estates with transactions below Rs. 100 will however be exempted from bearing any portion of the above charges.

Rule XII.—(1) All unclaimed assets transferable to the credit of the Government of India under section 52 of the Act shall be paid into the Bank of Madras to the credit of the Government of India.

(2) Any person claiming payment of the same under the provisions of section 53 of the Act shall establish his claim to the satisfaction of Government.

AUDIT RULES AND PROCEDURE.

16. The rules prescribed by the Government of India in 1870 will be found in appendix A. These also should be read.

On commencing the audit, attention should first be directed to the Cash Book, which should be checked throughout with particular care. In checking receipts it should be seen—

- (1) that every entry is supported by a Counterfoil Receipt in printed form bearing the initials of the Administrator-General, or by the Bank's interest statement in the case of interest realized;

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dure.**

- (2) that in the case of house-rent and account sales realized the entries agree with the entries in the House-rent Register and Bills Receivable Book respectively ;
- (3) that in the case of Securities purchased, the particulars agree with the entries in the Government Security Register and
- (4) that the estates whose accounts are to be severally debited are in each case correctly specified.

As regards payments, it should be seen—

- (1) that every entry except in the case of mere transfers is supported by a proper voucher, bearing the initials or signature of the Administrator-General, and showing the estates to be debited ;
- (2) that in the case of remittances to the India Office, bills have been purchased from any of the banks approved by Government, viz., the Bank of Madras, the National Bank of India, or the Mercantile Bank of India, Limited, and that the particulars have been entered in the Remittance Register pending final adjustment on receipt of vouchers ;
- (3) that in the case of Securities purchased or sold, the particulars agree with those given in the Security Register ;
- (4) that law costs, if large in amount (say costs exceeding Rs. 300) have been taxed, and when paid under Order of Court, are supported by the Court's Order ;
- (5) that stamp charges in the case of letters of administration are in accordance with the stamps actually affixed to those documents ;
- (6) that advances to an agent for purposes of expenditure are not finally admitted till proper vouchers have been produced ;
- (7) that all payments of commission to the Administrator-General have been entered in the Commission Book ;
- (8) that remittances to the Bank are supported by entries in the Bank Account and Bank Pass Book ; and
- (9) that in each case the account to be debited has been correctly entered.

NOTE.—In the case of transfers it should be seen that the respective debtor and creditor entries agree.

The entries in the Cash Book having been checked in the above manner, the daily balancing should be proved and cases, if any, in which the Administrator-General has retained in his own

hands more than Rs. 1,000 at the close of any day should be brought to notice, if not satisfactorily explained. It should also be noticed whether the book is written up to date and has been signed or initialled daily by the Administrator-General and that the daily cash balance is verified by the manager and the book initialled by him.

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dure.

NOTE.—The Cash Book should be proved week by week in the manner described in the rules in Appendix A. The book is signed once a month—G.O. No. 1798, Judicial, dated 9th July 1886.

The Registers subsidiary to the Cash Book should then be taken up and checked in the following manner:—

- (1) The *Counterfoil Receipt Book* should be examined throughout to see that there are no receipts which have not been brought into the Cash Book. The absence of the Auditor's initials will indicate this. Further, the particulars given in the receipts should be checked, as far as possible, with original documents.
- (2) The *Government Securities Register* should be checked with the advices from the Bank giving particulars of sales and also with the separate vouchers, if any, on which payment of brokerage was made (to guard against double payment of brokerage).

NOTE.—It should be seen in all cases that the securities as soon as they have been purchased have been lodged for safe custody in the Bank.

- (3) The *Bills Receivable Book* should be checked with the original account sales and forwarding letters and also with the counterfoils of receipts granted for securities and other than Government securities and shares. It should be seen too in this case that all realizations have been brought to credit in the Cash Book and that amounts have been paid on due date.

The *House-rent Register* should be checked—

- (1) in the case of fresh houses received, with the Asset Book (*The check should be from the Asset Book to this Register and not vice versa*);
- (2) in the case of houses taken off the Register with the sale-proceeds in the Cash Book or, if not sold, with the documents relating to the making over of the house.

NOTE.—It should be seen particularly in the case of sales that any excess commission originally drawn by the Administrator-General is refunded and credited to the estate concerned.

It should also be seen that every bill noted as paid in this register is accounted for in the Cash Book: also that steps have been taken to realize bills which are outstanding, or if they are unrealizable, to have them cancelled.

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dure.**

The *Commission Book* should be examined to see—

- (1) that the amounts upon which commission is calculated are correct, *i.e.*, agree with the ledger ;
- (2) that the rates charged are in accordance with the sanctioned rates ;
- (3) that the calculations are correct ;

NOTE.—The above checks need only be applied to items which amount to Rs. 5 and upwards.

- (4) that all remuneration from every source has been brought to account ;
- (5) that the totals are correct.

NOTES.—(1) The amount of commission lawfully retained by the Administrator-General upon the distribution of assets is a distribution in the due course of administration within the meaning of the Act, and commission is allowed upon it (section 54 of the old Act).

(2) The carrying of assets to a separate account in the books of the Administrators General and the transfer of assets to the Official Trustee are each to be deemed a distribution within the meaning of the Act. Commission is therefore payable on such transfers, *e.g.*, transfers to the Dividends Payable Account (if such an account be opened) and transfers made at the time of closing an account. Of course, however, no further commission is payable upon receipts or charges in the Dividends Payable Account or in the accounts to which transfers have been made on the closing of an account except in the following instances:—When the account to which a transfer is made is that of an estate which has come into the hands of the Administrator-General, the transfer is treated as a fresh asset. When transfers are made in order to close an account, the transfers generally include some Government and other securities, houses, etc., and upon any fresh interest, dividends, rents, etc., realized, commission is, of course, payable, although no commission is payable upon the actual amount received by transfer and subsequently paid. These transfers usually represent *share accounts* of different persons in the net assets of an estate, and are therefore easily distinguishable in the ledger, as the accounts are styled '*Share account of*'

(3) The interest paid at the time of investment in Government securities, whether the investment is made by the actual payment of cash or transfer, should be omitted from the amount (whether representing income or distribution) upon which commission is paid.

(4) In the case of payments, the interest charged is always shown distinctly ; but in the case of receipts the amount realized on account of interest prior to the date of investment is not so easily ascertained. In regard to those estates, therefore, the income of which during a month includes interest, 20 of the estates should be examined each month to see that the commission has not been overcharged.

(5) Whenever any portion of the assets of an estate, when received, consists of immovable property, commission is usually charged upon a valuation of that property. The Auditor by reference to the estate papers or to any other documents bearing on the matter must see that the valuation is not excessive. Whenever such immovable property is sold, the amount realized by the sale must be compared with the amount upon which commission was paid to the Administrator-General—the difference, if any, of commission over or under charged being recovered from or paid to that officer. In the case of securities received otherwise than by purchase by the Administrator-General, or passing out of his hands otherwise than by sale, commission should be allowed at the market value of the securities at the time of receipt or of closing the estate accounts, which should be ascertained from the Daily Papers of the date in question. No commission can be allowed, however, on the purchase or sale of securities. In the case of the receipt and disposal of property by the Administrator-General not belonging to the estate, no commission should be allowed, as such receipts cannot be considered as assets of the estate concerned.

(6) In the case of closed accounts, a general statement is prepared of the commission due and paid from the commencement, and the difference whether over or under paid is passed through the accounts. These statements need not be examined in detail unless they involve a charge against the estate of more than Rs. 50, when a detailed examination should be made before the charge is passed.

The *Inventory Book* should be checked—

- (1) with the original inventory prepared and signed by the Administrator-General's representative when taking

charge of the property, and countersigned, if possible, by the representative of the deceased or other person from whose charge or possession the property is received ; Audit Rules
and Proce-
dure.

- (2) with the Asset Book ;
- (3) with the original Account Sales as regards articles sold by auction ;
- (4) with the necessary documents as regards property sold otherwise than by auction (*In each instance the credit of the sale-proceeds in the Cash Book must be traced*) ;
- (5) with the necessary documents as regards property delivered to relatives and friends.

The above checks need be applied to only 15 estates if time is not available for more. It should be seen that the book is signed by the Administrator-General, and that each entry of the disposal of property is initialled by him. (*G.O. Mis. No. 2733, Judicial, dated 9th October 1885.*)

The *Asset Book* should be checked with the ledger to see that all the assets of estates have been duly brought to account.

NOTE.—This book also should be initialled by the Administrator-General as each entry is made in it.

The *Remittance Register* should be checked with such vouchers as may have been received since the remittances were made. Any unadjusted remittances and delays in making remittances should be brought to notice.

After checking these registers, the ledgers should be taken up for audit. The correctness of the opening balances should first be verified. The receipts and payments should then be compared with the Cash Book and the subsidiary accounts and lastly the closing balances should be proved. It should be seen further that whenever the cash balance of an estate has amounted to Rs. 100 and upwards, after providing for ascertained current demands, it has been invested in Government securities. It is important also to see that whenever there are investments, interest falling due during the half-year has been properly brought to account. This will be an indirect check upon the Cash Book as regards interest transactions.

The schedules published by the Administrator-General should be checked with the ledgers, the object being to ascertain that they “ contain a full and true account of everything which ought to be inserted therein.” For this purpose, it will be necessary to see not only that the entries agree with the ledgers, but that no transactions in the ledgers (under new accounts) have been omitted. The whole of the folios in the ledgers, therefore, should

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dure

be turned over by the Auditor to see that there have been no omissions.

Not only the entries, but the totallings in the schedules should be proved, and the totals then compared with the figures entered in the balance sheet. The balance sheet should itself be otherwise examined and proved. The balances which represent actual cash and securities held should be checked and compared with the balances in the Cash Book, the Bank Pass Book and the Government Security Book.

In going through the schedules it should be seen that all assets remaining unclaimed for twelve years have been finally credited to Government.

NOTE.—The date of Administration given in the schedule may be taken as the date from which the assets came into the official charge of the Administrator-General, but as that officer alone can say whether claims have been made and allowed against these assets, a statement should be sent to him every half-year of the estates, the letters of administration of which were taken out twelve years ago; and he should be asked to say which of these estates requires the transfer to Government of assets unclaimed for twelve years and upwards.

It has also been decided by Government (*G.O. No. 1313, Judicial, dated 10th December 1856*), that when estates have outstanding balances to their credit of less than Rs. 10 in amount for which there are no claimants, the amount should, at the end of every half-year, be carried to the credit of Government; and similarly that when there are debit balances more or less than Rs. 10, the recovery of which appears hopeless, the amounts should be recovered from Government at the end of each half-year. Such balances therefore should be looked for and brought to the notice of Government.

When money is retained for payment to creditors, reference should be made to the Claim Registry Book in a certain number of cases to see that the amounts so retained are correct.

Under the decisions contained in the marginally-noted orders the old Audit and the Audit Investment Fund accounts were closed and the balances standing to their credit, mostly consisting of moneys set apart for creditors, were transferred for safe custody with the Accountant-General.

G.O. No. 827, Judl., dated 22nd April 1895.	
" " 1942 " " 8th Dec. 1896.	
" " 1439 " " 5th Oct. 1897.	
" " 1040 " " 6th July 1898.	
" " 1143 " " 18th " 1899.	
" " 1085 " " 8th Aug. 1900.	

DUTIES OF THE OFFICER IN CHARGE.

17. The Gazetted officer besides generally checking the work of the clerk, so far as time permits in all the above respects, will specially notice the following points in the audit:—

- (1) That 5 per cent. of the entries of payment in the Cash Book is supported by a voucher, and that the vouchers

bear the Administrator-General's endorsement. (*Each voucher, as it is inspected, should be initialled by the officer.*) Duties of the
Officer in
Charge.

- (2) That securities purchased have been forthwith deposited in the Bank.
- (3) That investments have been effected in favour of particular estates whenever their cash balance has amounted to Rs. 100 and upwards.
- (4) That the Administrator-General's own cash balance has never exceeded Rs. 1,000 at the close of any day.
- (5) That the commission account is correct.
- (6) That the closing balances as per balance sheet agree with the balances of the accounts concerned (the schedules being taken in place of the ledger), and that the cash and securities which they include were actually in hand at the close of the half-year.

AUDIT REPORT.

18. As soon as the audit of the accounts for a half-year is completed, a report of the audit is submitted to Government in the Judicial Department. The report should be accompanied by the statements prescribed in XI of the rules framed by Government and also by the certificate prescribed in section 45 of the Act.

CHAPTER III.

ACCOUNTS OF THE OFFICIAL ASSIGNEE, MADRAS.

	PARA.		PARA.
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OFFICIAL ASSIGNEE.

19. The Official Assignee is an officer of the High Court and his office is regulated by Act III of 1909 and by the rules prescribed under the Act.

RULES FRAMED BY THE HIGH COURT.

20. The rules which bear upon accounts and audit are given below :—

ORDER XVII.

Accounts of the Official Assignee and of the Accountant of the Court.

138. The Official Assignee shall maintain the books of account mentioned in Part I of Appendix IV, of which the first column contains the names of the several books, and the second column specifies the entries to be made therein respectively.

139. The Official Assignee shall keep three accounts at the Bank of Madras, namely, the "Collection Account," the "Office Charges Account," and the "Dividend Account."

140. The Accountant-General of the Local Government shall maintain the books of account mentioned in Part II of Appendix IV, of which the first column contains the names of the several books, and the second column specifies the entries to be made therein respectively.

141. The Official Assignee shall be entitled to retain in his hands for petty expenses a sum not exceeding Rs. 2,000, and subject thereto, all monies received and paid by him shall be paid into or out of the Bank of Madras.

142. The Official Assignee shall from time to time certify and pay to the Accountant-General the amount standing to the credit of the Collection Account which may in his opinion be invested, and the Accountant-General shall thereupon purchase

Government securities for that amount, and the same shall be placed to the credit of the Collection Account of securities in the hands of the Accountant-General. The interest from time to time accruing on the said investments shall be carried to the credit of the Office Charges Fund.

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Court.

143. The Official Assignee may from time to time certify to the Accountant-General the amount of securities standing to the credit of the Collection Account, or Estates Account, of securities, which he desires shall be sold, and the Accountant-General shall thereupon sell the same and pay the net sale-proceeds to the Collection Account of the Official Assignee at the Bank of Madras.

144. The Accountant-General shall invest any monies paid him by the Official Assignee under rule 95 in Government securities and shall carry the said investments to the credit of the Unclaimed Dividend Account of securities in his hands.

145. The interest from time to time accruing on the said investments shall be carried to the credit of the Office Charges Fund.

146. The Accountant-General shall from time to time debit the Office Charges Fund with, and pay to the credit of the Office Charges Account of the Official Assignee at the Bank of Madras, such sums as shall be necessary to meet the drawings by the Official Assignee on the said account; and shall invest such part of any balance of the said Fund as he may from time to time think fit in Government securities, and shall carry the said investments to the credit of General Profit Account of securities in his hands.

NOTE.—The difference arising from the sale or purchase of Government securities either in General Collections Account or Unclaimed Dividends Account should be charged to the Office Charges Fund (H.C. Ordered, dated 6th January 1908).

147. The interest from time to time accruing on the said investments shall be carried to the credit of the Office Charges Fund.

148. The accounts of the Official Assignee shall be audited once in every year by the Accountant-General, or an auditor appointed by him, and the costs of the audit, as allowed by the Court, shall be paid by the Official Assignee and debited to the Office Charges Account.

149. The day book of the Official Assignee shall also be subject to a concurrent monthly audit by the Accountant-General.

150. The Official Assignee shall before the first day of March in every year forward to the Accountant-General a statement certified by him containing a list of all estates (1) committed to his

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Court.

charge during the previous year ending the 31st day of December, (2) committed to his charge prior to the said period, on account of which he has during the said period received any monies or securities, (3) wherein dividends have been declared or distributed during the said period.

151. Upon the receipt of the said statement the said auditor shall proceed to audit the accounts of the Official Assignee, and shall before the first day of May following forward his report thereon to the Registrar.

NOTE—The report should also show the amount of expenses, costs and commission paid to auctioneers on account of all auction sales during the year. (H.C. Registrar's letter No. 131, dated 21st January 1915.)

Allowances and Expenses of the Official Assignee.

154. The Official Assignee shall be at liberty to draw every month from the monies standing to the credit of the Office Charges Fund for his personal remuneration and for the costs and charges, and remuneration of his establishment such sum as may from time to time be sanctioned by the Court.

155. The Court may, by special order, from time to time, authorise the Official Assignee to draw from the moneys standing to the credit of the Office Charges Fund any further sums which, in the opinion of the Court, are necessary to meet any special expenses in connection with the costs, charges and remuneration of his establishment. (High Court's order, dated 31st March 1909, received with the Official Assignee's letter No. 26, dated 3rd May 1909.)

156. In addition to the said allowances, the Official Assignee shall be entitled to a commission of 5 per cent. upon the monies from time to time to be distributed as dividends out of the estate of any insolvent in his hands.

157. The said commission shall be calculated upon the total amount to be so distributed, and shall be entered as a payment in the accounts of the insolvent's estate maintained by the Official Assignee.

158. The said amount chargeable with commission shall include any net balance remaining in the hands of the Official Assignee upon the dismissal of a petition, or the annulment of an order of adjudication, and any monies repaid to the insolvent.

159. Where an insolvent has no available assets, the Official Assignee shall not be required to incur any costs, charges, or expenses in relation to his estate without the express directions of the Court. Provided that he shall be at liberty to apply any monies, not exceeding Rs. 100 in any one matter, standing to the

credit of the Office Charges Fund, in defraying any necessary court fees, costs, charges and expenses therein.

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Court

160. Upon the application of the Official Assignee, the Court may from time to time empower him to apply any monies standing to the credit of the said fund, to an amount specified in the order of the Court, in payment of any costs, charges, and expenses of or in connection with the realization or administration of the estate of an insolvent, or of any suit, appeal, prosecution, or other proceedings authorised by the Court.

161. All sums advanced out of the said Fund under this rule shall be repaid out of any assets of the insolvent in priority to all other claims or charges.

APPENDIX IV.

I.—*Books to be maintained by the Official Assignee.*

Name.	Contents.
1. Day Book ...	Daily cash receipts and payments of cash and securities.
2. Ledger ...	Account of each estate in which monies or securities are received.
3. Collection Account...	Payments into and out of the Bank of Madras, except on Office Charges Account or Dividend Account.
4. Dividend Account ...	Account of monies transferred from Collection Account for distribution as dividend.
5. Office Charges Account.	Receipts from and payments out of the Office Charges Fund (salaries, advances to estates, etc.).
6. Deposit and Sale Account.	Cash received from creditors, depositors or purchasers, on sale of property and expenditure.
7. Dividend Register ...	List of estates in which dividends have been declared, with date of declaration.
8. Assets Register ...	List of movable and immovable property come to the hands of the Official Assignee. List of outstandings by reference to schedule of insolvent.
9. Document Register.	Remarks column : entry as to disposal of property, and whether outstandings are recoverable or to be written off. List of title-deeds, documents, and books of account, come to the hands of the Official Assignee.

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Court.

II.—*Books to be maintained by the Accountant of the Court in account with the Official Assignee.*

Name.	Contents
1. Security ledger ..	List of securities in the hands of the Accountant-General arranged under the following accounts:— (1) Collection Account; (2) General Profit Account; (3) Unclaimed Dividend Account; (4) Estates Account:—Securities held on account of separate estates.
Cash Ledger ...	Account of cash receipts and payments on the four accounts abovementioned, including interest credited to the account numbered (4).
3. Office Charges Fund.	Account of interest credited to, and payments made from, the Office Charges Fund.

21. In addition to those mentioned above and prescribed in the High Court rules the following books are kept by the Official Assignee:—

- (1) Transfer Book.
- (2) General Collections Investment Account.
- (3) Unclaimed Dividend Investment Account.
- (4) Office Charges Fund Account.
- (5) General Profit Account.
- (6) Instalment Register.
- (7) Rent Register.
- (8) Provident Fund Cash Book.
- (9) Provident Fund Ledger.
- (10) Bank Ledger.
- (11) Register of Advances.
- (12) Inventory Book.
- (13) Auction Sales Book.

AUDIT PROCEDURE.

22. The Day Book has four columns on the debtor side headed "Government securities," "Bank," "Cash," and "Total," respectively, and four columns on the creditor side headed "Government securities," "Bank," "Collection payments," and "Dividend payments." Remittances to the Bank are entered in the Bank column on the creditor side while amounts drawn from the Bank, whether by cheques issued to others, or cheques cashed

and retained for petty expenditure, are entered in the Bank column on the debtor side. Amounts paid whether by cheque or in cash are entered in the Collection column on the creditor side, if they are to be debited to Collection Accounts, and in the Dividend column on the same side if they are to be charged to the Dividend Accounts. The consequence of this arrangement of the Day Book is that the only balance it can show at any time is the balance held by the Official Assignee in his own hands, and this can only be arrived at by adding the totals of the several columns on each side together and deducting the total of the creditor side from the total of the debtor side. The column headed "Total" on the debtor side simply contains the opening balance of the Day Book, *i.e.*, cash in the Official Assignee's own hands at the beginning of every month.

In checking the Day Book, which will form the preliminary part of the audit, it is important to see that *all* receipts and *all* expenditure (except Deposit and Sale transactions for which a separate Cash Book is provided) are brought into it (in *gross* and not *net*) on the very day on which the transactions occur, that all items of receipt are supported by Counterfoils, and all items of payment by vouchers in proper form and that both counterfoils and vouchers bear the Official Assignee's signature or initials. The Day Book itself should be closed every month and the signature of the Official Assignee thereto taken. (Proceedings of the High Court, dated 4th September 1898.)

NOTE.—After checking the Day Book entries on the receipt side with the counterfoils of Receipts granted, it is necessary to go through the Counterfoil Receipt Books completely to see that no items have been kept out of account.

Receipts should be checked not merely with the counterfoils of Receipts granted, but in the case of periodically recurring receipts with the Register kept of Instalments payable by the Insolvents under the Court's orders. Any undue delay in collection should be brought to notice. In the case of interest realized the amounts should be checked with the memoranda received from the Bank or the account received from the Accountant-General.

In checking expenditure it is particularly necessary to see not only that the vouchers are in proper form, but that—

- (1) every voucher bears an endorsement certified with the signature or initials of the Official Assignee indicating the amount to be paid and the estate to be charged, and that these particulars correspond with the entries in the Day Book, and
- (2) that the amount passed by the Official Assignee corresponds with the amount entered in the voucher in

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words and in figures. Each voucher as it is passed by the Auditor will be initialled by him or stamped with audit stamp.

It should further be noticed—

- (1) that all payments made by order of Court are in accordance with the terms of such order, which should be initialled after examination ;
- (2) that all bills for heavy law costs have been taxed by the Taxing officer of the Court ;
- (3) that lump payments made by the Official Assignee to agents employed by him are entered in the first instance in a separate Register of Advances, and are finally passed only on receipt of proper accounts from the agents supported by vouchers ;
- (4) that in the case of stamp duty the amount charged agrees with the value of stamps impressed on the documents concerned which can only be ascertained by actual reference to those documents ;
- (5) that the commission paid to the Official Assignee is in accordance with the rules.

Commission paid to the Official Assignee should be checked with particular care It should be seen—

- (1) that commission is charged in each case only on the sums distributable as dividends: in other words on the balance of the account current filed in Court upon which a dividend is declared; (*It will be necessary to refer to the order of Court in each case, which should be initialled to guard against double payments.*)
- (2) that the calculation at 5 per cent. is correct in every case; and
- (3) that the amounts are correctly carried into the Commission Book and duly acknowledged (with a stamp if necessary).

The Day Book having been checked throughout in the above manner, the closing balance should be proved, and transactions connected with the Bank should be checked with the Bank Pass Book.

The next step will be to trace the Day Book entries into the Collection and Dividend Ledgers. When this has been done it should be seen that transfers from Collection Account to Dividend Account are supported by orders of Court and that no payments

have been made out of Dividend Account unless such a transfer has previously taken place. Lastly, the correctness of the balancing of the several Ledger Accounts should be proved. Each account as it is finally passed should be initialled by the Auditor.

Audit procedure.

NOTE.—Besides entries from the Day Book, there will be other entries in the Collection Accounts which will have to be checked, namely, entries from the Accounts showing particulars of the purchase and sale of Government securities and entries from the Transfer Book.

The Schedules published by the Official Assignee should be checked with the Ledger. The opening balances may, most conveniently, be checked by reference to the closing balances of the previous years' Schedules, and in doing so, it should be seen that every closing balance in the latter has been brought forward. It is absolutely necessary to take up each volume of the Ledger in turn and go right through it, checking account by account with the Schedules. Any accounts in which there have been no transactions during the year may of course be at once passed over. The closing balances in the Schedules should be checked by reference to the Ledger, the correctness of the balancing of the Ledger accounts having already been proved. When the whole of the Ledger accounts have been checked in this way with the Schedules and every entry in the latter is found to be ticked off, the correctness of the totalling of the several columns of the Schedules should be proved.

As regards investments care should be taken to see that whenever the cash balance held by Official Assignee on account of any particular estate has amounted to Rs. 100, after providing for ascertained current demands, the amount has been invested in Government securities on account of that particular estate and the securities deposited forthwith with the Accountant-General under order of Court. In these cases the estate account should be credited with the nominal value of the securities purchased (in the security column) and debited with the cost; the converse will be the case when securities held on account of particular estates are sold.

The "Unclaimed Dividend Account" shows on the debtor side the amount of unclaimed dividends deposited from time to time with the Accountant-General and on the creditor side the amount redrawn from the Accountant-General to be paid to creditors. The account stands by itself, as its entries have no corresponding entries in any other account maintained. The balance shows the amount held by the Accountant-General at any time on account of unclaimed dividends, and should be checked with the Accountant-General's books and periodical returns. In the case of dividends not claimed on the expiration of 3 months after they have been declared, the Official Assignee shall cause

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notice thereof to be given by posting in his office and upon the court notice-board a list containing the serial numbers of the petitions, the names of the insolvents and of the creditors to whom dividends are payable and the amounts of such dividends; and if they are not claimed within three months after such notice they should be regarded as unclaimed and paid over to the Accountant-General under orders of the Court (*vide* Rule 108 of the Insolvency rules and *Appendix C, paragraph 2*—Old Act). The dividend Schedules and Ledger should be compared with the Unclaimed Dividend Account to see that this rule has been duly observed, and whenever dividends are found to be retained for a longer period, an explanation should be requested of the Official Assignee. Further, when dividends remain unclaimed for six years the amounts should be redrawn from the Accountant-General and retransferred to the respective estate accounts for distribution among such of the creditors of the insolvent estates concerned as shall have established their claims against such estates (*Appendix C, paragraph 3*—Old Act).

The charges for publication in the Gazette of the list of unclaimed dividends in respect of which no claims have been established within six years required by Act XXVII of 1841, shall be defrayed from the "Office Charges Fund." It should be seen that this rule has been observed.

Dividends remaining unclaimed for six calendar months from the declaration thereof shall be invested in Government securities and the income thereof shall be placed to the credit of the "Office Charges Fund." As in the case of the investment of general collections, the charges connected with the purchase and sale of Government securities are met from the "Office Charges Fund."

Under the orders conveyed in the High Court's Proceedings, dated the 4th September 1898, debit balances of more than five years' standing should be adjusted by transfer to the "Office Charges Fund." This should be watched carefully.

The Deposit and Sale account is a separate cash account in Ledger form showing—

- (1) *On the debtor side* deposits received from mortgagees to meet the preliminary expenses connected with the sale of property mortgaged to them; and *on the creditor side* the expenses actually incurred, and the balance, if any, returned to the depositor.
- (2) *On the debtor side* the sale-proceeds of mortgaged property; and *on the creditor side*, the expenses attendant upon the sale of such property, the auction commission drawn by the Official Assignee, and other

incidental charges, and lastly, the balance, if any, carried to collection account. Audit Procedure.

The Deposit and Sale Ledgers represent the same transactions under a separate account for each depositor in the one case and for each owner of property in the other.

In checking Deposit and Sale transactions it should be seen that—

- (1) the entries in the Cash Account have corresponding entries in the Ledger;
- (2) the sale-proceeds of property brought to credit are supported by Account Sales, and all payments therefrom by vouchers, and the closing balance in every case is carried to the collection account concerned; and
- (3) the auction commission charged by the Official Assignee is not excessive.

The several Registers and Accounts having now been checked, the Balance Sheet submitted for audit should be taken up and the entries on both sides carefully verified. The amount entered in cash and Government securities should be agreed with the closing balance of the Day Book, the Bank Pass Book and the Account Current furnished by the Accountant-General. The collection and dividend balances should agree with the totals of the closing balances of the collection and dividend schedules, respectively. The other balances should agree with the closing balances of the several accounts concerned (General Profit Account, Deposit and Sale Accounts, and so on).

DUTY OF OFFICER IN CHARGE.

23. The audit will now be complete, so far as the clerk is concerned, and it will only remain for the Gazetted Officer to review the whole. In doing so he should pay particular attention to the following points:—

- (1) The correctness of the commission drawn by the Official Assignee;
- (2) The amount held by the Official Assignee in his own custody from time to time and the proper investment of all surplus balances;
- (3) The regularity of transfers from the Collection account to the Dividend account; and
- (4) The agreement of the Balance Sheet with the several accounts concerned.

AUDIT FEE.

Audit Fee.

24. The audit fee charged for these accounts was formerly a fixed sum of Rs. 300 for each half-yearly audit, but by an order of Government, dated 16th January 1886, No. 48, Financial Department, and Accountant-General's letter No. 800, dated 22nd March 1886, to the Official Assignee, it is now levied at the rate of Rs. 5 on each estate in which the income or expenditure is Rs. 100 or more, and is charged to 'Office Charges Account.'

AUDIT REPORT.

25. The Audit report will be submitted to the High Court.

CHAPTER IV.

ACCOUNTS OF THE OFFICIAL TRUSTEE, MADRAS.

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OFFICIAL TRUSTEES ACT.

26. The audit of the Official Trustee's accounts commenced in the year 1895. The Official Trustee's office is now regulated by Act II of 1913.

AUDITOR'S POWERS AND DUTIES.

27. *Section 19.*—(1) The accounts of the Official Trustee shall be audited at least once annually and at any other time if the Government so direct by the prescribed person and in the prescribed manner.

(2) The auditor shall examine such accounts, and shall forward to Government a statement thereof in the prescribed form, together with a report thereon and a certificate signed by him showing—

(a) whether the accounts contain a full and true account of everything which ought to be contained therein, and

(b) whether the books, which by any rules made under this Act are directed to be kept by the Official Trustee, have been duly and regularly kept, and

(c) whether the trust funds and securities have been duly kept and invested and deposited in the manner prescribed by this Act or any rules made thereunder; or (as the case may be) that such accounts are deficient, or that the Official Trustee has failed to comply with this Act or the rules made thereunder in such respects as may be specified in such certificate.

Section 20.—(1) Every auditor shall have the powers of a Civil Court under the Code of Civil Procedure, 1908,

(a) to summon any person whose presence he may think necessary to attend him from time to time, and

(b) to examine any person, on oath to be by him administered, and

(c) to issue a commission for the examination on interrogatories or otherwise of any person, and

(d) to summon any person to produce any document or thing, the production of which appears to be necessary for the purposes of such audit or examination.

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duties.

(2) Any person who, when summoned, refuses, or without reasonable cause neglects to attend or to produce any document or thing or attends and refuses to be sworn, or to be examined shall be deemed to have committed an offence within the meaning of, and punishable under section 188 of the Indian Penal Code, and the auditor shall report every case of such refusal or neglect to Government.

RULES FRAMED BY GOVERNMENT.

28. Under the provisions of section 30 of the Official Trustees Act, 1913 (Act II of 1913), and in supersession of all previous notifications on the subject, the Governor in Council is pleased to make the following rules for carrying into effect the objects of the Act and for regulating the proceedings of the Official Trustee of Madras in the discharge of his duties.

Rule I.—The Official Trustee shall charge by way of remuneration in respect of all trust properties transferred to or vested in him under this Act a commission, the minimum rate of which shall be as follows, that is to say,—

On all capital monies, and on the capital value of all other properties and securities of any kind whatsoever constituting the corpus of the trust received by him, a commission of two *per centum*. On all sums received by him by way of interest or dividends in respect of monies invested, a commission of one *per centum*. On all rents collected by him a commission of two and a half *per centum*.

Provided that, as to trusts accepted by the Official Trustee prior to the 1st of April 1914, the rate or rates of commission chargeable by him shall be the same as the rate or rates charged prior to the said date in respect of each trust estate.

Rule II.—(1) All fees and commission leviable under these rules except those chargeable to trusts under the charge of the Official Trustee shall be payable to him in advance by the person liable to pay the same.

(2) All fees and commission collected by the Official Trustee under the provisions of these rules shall be paid by him on or before the 20th of the month following that in which they are realized, into the Bank of Madras, to the credit of the Government of India. Provided that the Official Trustee may make refunds of fees and commission overcharged from the fees and commission collected by him under the provisions of these rules.

Rule III.—The Official Trustee shall keep the following registers, books of account, etc. :—

(1) A register of trusts (Form No. 1) in which shall be entered :

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Government.

(a) a summary of all trusts vested in the Official Trustee on the 1st April 1914 and of all trusts which shall become vested in him thereafter, numbered with consecutive numbers;

(b) the date of each order of court or deed of trust appointing the Official Trustee;

(c) a statement of the securities from time to time received and the disposal thereof;

(d) the names of the persons entitled to the income and capital of each estate;

(e) the rate of commission chargeable to each estate.

(2) A cash book showing in separate columns every receipt and payment through the office and every receipt and payment through the Bank of Madras, the dates of receipt and payment and the voucher numbers for each payment as well as the particular amount of all securities and cash to be balanced daily. (Form No. 2.)

(3) A ledger which shall contain a separate account with each trust estate. The dates of receipts and payments, the amount of Government and other securities, and of the cash transactions shall appear in separate columns, and each account in the ledger shall be balanced twice every year, viz., on the 30th of June and 31st of December. (Form No. 3.)

(4) A register of all Government securities, bank shares and other securities deposited in the Bank of Madras showing the realization of interest and dividends half-yearly. (Form No. 4.)

(5) A rent book in which shall be entered each house under the management of the Official Trustee, the name of the trust estate to which it belongs, the name of the tenant, the arrears of rent if any due, the amount due for the current month, the date of realization and the amount realized. (Form No. 5.)

(6) A receipt book containing skeleton forms of receipts with counterfoils numbered consecutively in print. These forms shall be used for all receipts given for cash and Government and other securities. (Form No. 6.)

(7) A commission book showing the receipts on account of commission and fees payable to the Official Trustee and payment thereof. (Form No. 7.)

(8) A postal despatch book for letters sent through post. (Form No. 8.)

(9) A letter delivery book for letters delivered by messenger. (Form No. 9.)

(10) A register of letters received. (Form No. 10.)

[The forms will be found in Appendix G.]

Rule IV.—(1) The Official Trustee shall twice in every year, that is to say, on or before the first day of April and the first day of October, deliver to the Government a true schedule (Form

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Government.

No. 11) showing the gross amount of all sums of money and all bonds or other securities received or paid or delivered by him on account of each trust of which he is the trustee, and the balances during the half-year ending on the thirtieth day of June and thirty-first day of December next before the day of delivering such schedule and a true schedule (Form No. 12) of all trusts which shall have come to an end or of which the Official Trustee shall have ceased to be the trustee and the property subject to which shall have been paid or made over to the persons entitled to the same or to new trustees during the same period specifying the nature and amount or value of such property and the persons to whom the same has been paid or made over.

(2) The Official Trustee shall be entitled to the payment of a fee of Rs. 180 for the preparation of the half-yearly schedules under the last preceding rule.

Rule V.—(1) The accounts and schedules of the Official Trustee shall be audited every half-year and the Accountant-General shall from time to time appoint an auditor or auditors to examine the accounts of the Official Trustee.

(2) The auditor or auditors shall submit to Government together with the audit report a statement of the accounts in the forms specified below :—

(i) Abstract of cash and Government or other securities received and paid during the half-year. (Statement A.)

(ii) Official Trustee's balance for the half-year. (Statement B.)

(iii) Abstract of the Official Trustee's commission account for the half-year. (Statement C.)

(iv) Statement of cash balances of Rs. 100 and upwards on the last day of the half-year with reasons for non-investment. (Statement D.)

(3) The Accountant-General shall be entitled to a fee of Rs. 150 for every half-yearly audit.

(4) The costs and expenses of preparing the said schedules and accounts, and of every such audit and examination as aforesaid, shall be defrayed by all the trust estates to which such schedules or accounts shall relate. These costs and expenses, and the portion thereof to be contributed by each of the said trust estates shall be determined in proportion to the income derived from each trust estate during the half-year in question, by the auditor or auditors, and shall be paid out of the said estates accordingly by the Official Trustee. Trusts whose income falls below Rs. 100 will however be exempted from bearing any portion of the above charges.

Rule VI.—(1) No person shall be entitled to inspect the books or accounts of the Official Trustee or the books, accounts or other documents belonging or relating to trusts vested in

the Official Trustee without first satisfying the Official Trustee that he is a beneficiary under the trust, the relative books, accounts or other documents of which he desires to inspect. Rules framed by Government.

(2) Every beneficiary desiring such inspection shall, at least one clear day before the day on which he desires inspection, apply in writing to the Official Trustee setting forth the following particulars:—

- (a) His name and address.
- (b) The name of the trust as to which inspection is desired.
- (c) The nature of his interest in such trust.
- (d) The day on which he desires inspection.

He shall also deposit with the application a minimum fee of Re. 1 which shall be refunded to the applicant in case inspection is not granted.

(3) The Official Trustee shall, after being satisfied as to the interest of the applicant in the trust or matter in question, and also as to his *bona fides* appoint an hour on the day named in the application for inspection by the applicant under such supervision as he thinks fit. If for any sufficient reason inspection cannot be granted on the day named by the applicant, the Official Trustee shall appoint some other hour and day convenient to the applicant.

(4) A fee calculated at the rate of Re. 1 for every half hour or fraction thereof shall be paid by the applicant in respect of every such inspection as aforesaid.

(5) No person shall be entitled to obtain copies of, or extracts from, the accounts of the Official Trustee or the books, accounts or other documents belonging or relating to trusts vested in the Official Trustee or copies of or extracts from the reports and certificates of the auditor unless he is a person who would be entitled to inspection under the preceding clauses of this rule.

(6) A fee calculated at the rate of As. 4 per folio of 72 words shall be levied in respect of every copy or extract granted; and if any such copy or extract is required to be certified by the Official Trustee as a "True Copy," an additional fee of Re. 1 shall be levied.

Rule VII.—(1) Whenever, owing to doubts or disputes as to the person or persons beneficially entitled or for any other cause there shall remain in the hands of the Official Trustee a cash balance of Rs. 100 belonging to any trust estate, he shall without delay, in the absence of any directions in this respect in the deed or other declaration of trust, invest the same in Government securities or in any of the securities in which trustees are authorised to invest by the provisions of the Indian Trusts Act, 1882 (II of 1882), or any amendment thereof, save and except that no investment on mortgage of immoveable property shall be made by the Official Trustee without the previous sanction of the High Court.

Rules
framed by
Government.

(2) The Official Trustee shall procure that all Government and other securities which may be issued, delivered, or transferred to him on account of any trust estate, whether by endorsement or otherwise, shall be issued, delivered or transferred in his name of office.

(3) The Official Trustee shall not at any time retain in his keeping a larger sum in cash than Rs. 300. All sums received by him shall from time to time be lodged in the Bank of Madras to the credit of a separate and distinct account to be kept by him as Official Trustee with the said bank, and shall be drawn against when necessary in his name of office.

(4) All Government securities and bank, railway or other shares coming into the Official Trustee's charge shall forthwith be lodged by him in his name of office as Official Trustee in the Bank of Madras and be kept there for safe custody, except when it may be necessary for the Official Trustee to retain such securities or shares for a temporary purpose.

Rule VIII.—(1) Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable in London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

(2) In other cases, remittances shall be made in accordance with the directions of the payee, and in the absence of such directions by postal money order.

Rule IX.—(1) All monies transferable to the credit of the Government of India under section 23 of the Act shall be paid to its credit into the Bank of Madras by the Official Trustee.

(2) Any person claiming payment of the same under the provisions of section 24, clause (1) of the Act, shall establish his claim to the satisfaction of Government.

Rule X.—The Official Trustee may accept any trust intended for the safeguarding and investment of the property of a religious institution or of a commercial undertaking or for the protection of the interests of the creditors of such institution or undertaking, provided that he shall not be liable to see to the proper performance or carrying out of the objects of such religious institution or to see to the proper management or carrying on of the business of such commercial undertaking.

Rule XI.—Notification of the contents of a will under section 9 of the Act shall be made by forwarding to the Official Trustee either the original will or the probate copy of the same.

AUDIT PROCEDURE.

29. The entries in the cash book should be checked—

- (a) on the receipt side with counterfoil receipts, statements of interest payments furnished by the Bank, and with Bank's memoranda of sales and purchases of Government securities;
- (b) on the charge side with payees' receipts, counterfoils of cheques, and Bank's memoranda of sales and purchases of Government securities.

The remittances to, and withdrawals from, the Bank should be checked with the Bank chalans and counterfoils of cheques and also with the Bank Pass book.

The balances in cash and in Government and other securities shown in the Bank's monthly certificates should be agreed with the balances in the cash book which should, at the end of each month, be signed by the Official Trustee and be certified by him as regards the agreement between the Cash book and the Bank's Pass book.

The register of Government securities should be examined to see that it contains a complete record of all the purchases and sales of Government securities effected.

The Rent book should be examined to see that it contains a complete list of all the rentable properties under the management of the Official Trustee and that the rents due on them have been realised.

The rates of commission in respect of the several estates shown in the Commission book should be scrutinised and the calculations of the amounts of commission should be checked whenever they exceed Rs. 5. The amounts on which commission is calculated should, in certain cases, be checked with the amounts shown in the accounts of the estates concerned in the Ledger.

Generally in the case of all estates, and particularly in the case of those closed during the year, the Trust register should be referred to, to see if the conditions of the Trust have been properly complied with. The Trust register itself should be examined with reference to the Trust deeds.

The entries in the Cash book should be completely traced into the Ledger.

The additioning in the Cash book and in the Ledger should be completely checked.

AUDIT REPORT.

30. The half-yearly schedules prepared by the Official Trustee should be checked with the Ledger and the audit report submitted to Government with the statements prescribed in the rules framed by Government and the certificates prescribed in section 19 of the Official Trustees Act.

CHAPTER V.

ACCOUNTS OF THE UNIVERSITY OF MADRAS.

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GENERAL REMARKS.

31. The accounts of the University were originally submitted direct to Government. In their Order No. 605, Mis., dated the 20th September 1886, Educational Department, Government directed that they should be submitted through the Accountant-General. Under this order the annual statement received from the University office was checked in the Accountant-General's office and forwarded to Government. This, however, was only a general review but not a detailed examination of the accounts. Subsequently at the instance of the Government of India, a detailed audit of the accounts on the spot was introduced and this is done by the Outside Audit Department. (G.Os. No. 355, Educational, dated 17th May 1890; No. 160, Educational, dated 16th March 1897; No. 275, Educational, dated 12th May 1897; No. 308, Educational, dated 31st May 1897; and No. 178, Educational, dated 23rd March 1909.)

CONSTITUTION.

32. The Madras University was incorporated by Act XXVII of 1857, as amended by Act VIII of 1904, and consists of a Chancellor, a Vice-Chancellor, and such number of ex-officio and other Fellows as the Governor of Fort St. George in Council appoints; and the Chancellor, Vice-Chancellor and Fellows, for the time being, constitute the Senate of the University.

33. Under the bye-laws framed under section 15 of the Indian Universities Act of 1904, the Executive Government of the University is vested in a Syndicate consisting of the Vice-Chancellor as Chairman, the Director of Public Instruction and

ten elected members and it is the duty of the Syndicate to appoint, and if necessary to remove the Examiners and all other officers of the University including the Registrar and the Assistant Registrar (subject to the confirmation of the Senate in the case of the last two officers), to keep the accounts of the University, and to correspond on the business of the University with the Government and all other authorities and persons. Constitution.

34. The following separate accounts are maintained :—

- (1) University Fee Fund.
- (2) Endowment Funds.
- (3) Grants for Inspection of Colleges and travelling allowances of Fellows and Members of the Board of Studies.
- (4) Grants for Vacation lectures.
- (5) Grants for Tamil Lexicon.
- (6) Imperial recurring grants.
- (7) Imperial non-recurring grants.

The funds relating to accounts (2) to (7) are kept in private accounts in the Bank of Madras.

UNIVERSITY FEE FUND.

35. The receipts consist of—

- (a) Fees paid by the candidates for the several examinations.
- (b) Compensation for the acceptance of the Secondary School-leaving Certificate Scheme.
- (c) Fees levied for issue of certificates.
- (d) Sale-proceeds of University publications.
- (e) Fees for registration of graduates.
- (f) Convocation fine under bye-law 67.
- (g) Copy application fees.
- (h) Fees for degree *in absentia*.
- (i) Recoveries on account of mathematical instruments supplied.
- (j) Fees for change of name.
- (k) Other miscellaneous receipts.

The charges of the University Fee Fund consist of—

- (a) The pay of the Registrar and his establishment.
- (b) Remuneration to Examiners.
- (c) Other direct expenses connected with examinations.
- (d) Contingent charges, such as remuneration to University Lecturers, University Studentships, Stationery, Printing, Service stamps, Cooly hire, Municipal taxes, etc.

36. Under G.O. No. 343, Educational, dated the 6th June 1904, the Permanent Advance with the Registrar, Madras

University
Fee Fund.

University, has been raised to Rs. 5,000, subject to the following conditions :—

- (a) The advance should be kept in the Bank of Madras.
- (b) The permanent advance is to be used solely for contingent expenditure, all other expenditure being disbursed in accordance with existing arrangements.
- (c) The recoupment of the permanent advance should take place at least once a month so that on the last day of each month the full amount of the permanent advance may be in hand.

37. Of the charges, the following are paid either at the Accountant-General's office or at District treasuries on bills signed or countersigned by the Registrar.

- (1) Salary bill of the Registrar
- (2) Establishment bills of Registrar.
- (3) Remuneration to Examiners and Superintendents.
- (4) Refunds of fees.

All such payments are audited in the Accountant-General's office, so that the Outside Audit section is concerned only with those made by the Registrar himself.

38. The following are the rules for the payment of travelling allowances to examiners, etc. :—

With a view to secure the attendance of as many examiners as possible at meetings held for the purpose of *considering and discussing examination papers*, the Syndicate has resolved to pay the travelling expenses to and from Madras, of examiners resident in the Mofussil who come to Madras for the purpose. The Syndicate has also resolved that the travelling expenses of examiners whether permanently or temporarily resident in the Mofussil, summoned to Madras to attend meetings of the Boards of Examiners for the purpose of considering and passing examination results, be also paid. Each examiner or assistant is entitled to draw the first-class railway fare each way, and a sum of Rs. 6 for each day (*not exceeding two*), an additional allowance of Rs. 4 for each 100 miles or part of 100 miles in excess of the first 100 miles of each separate journey. Bills for travelling expenses should be forwarded through the Chairmen or Chief Examiners.

Travelling allowance will not be granted to examiners for attending meetings held for the purpose of *distributing work* or for *selecting the names of Assistant Examiners* for recommendation to the Syndicate.

Claims of travelling expenses of examiners for Oriental Titles visiting Madras or other centre to attend meetings for the consideration of question papers only.—Each examiner for Oriental Titles is entitled to draw the second-class railway fare each way,

and a sum of Rs. 4 for *each day (not exceeding two)*, an additional allowance of Rs. 2 for each 100 miles or part of 100 miles in excess of the first 100 miles of each separate journey. Bills for travelling expenses should be forwarded through the Chairmen of Examiners.

University
Fee Fund

Travelling allowance will not be granted to examiners for attending meetings held for the purpose of *distributing work* or for considering and passing examination results.

ENDOWMENT FUNDS.

39. The University has a number of endowment funds placed in its hands by donors for various purposes connected with the encouragement of education. The income of these funds consists of the interest on the securities held on their several accounts, and the charges represent the amounts paid for studentships, scholarships, medals and prizes, and the expenses necessary for the realization of interest.

GRANTS FOR INSPECTION OF COLLEGES AND TRAVELLING ALLOWANCES OF FELLOWS, ETC.

40. The income of the fund consists of contribution from Government and the charges represent the remuneration paid for inspection of colleges and travelling allowances of fellows and Members of Boards of Studies.

SCALE OF REMUNERATION.

41. For any inspection involving a journey—

	RS.
For the first day's absence on inspection . . .	150
For each succeeding day after the first . . .	50

For inspections not involving journeys—

For each day of inspection . . .	50
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NOTE 1.—Calculation of a day's absence should be made from morning to morning or from evening to evening according to the time of departure from the starting place.

2.—In the case of Government Servants the certificate of permission mentioned in Article 74 (c) of the Civil Service Regulations and the order of the sanctioning authority for the acceptance of the amount under Article 74 (c) should be attached to the bill.

The expenses of Fellows, and of Members of Faculties or of Syndicate travelling to attend meetings of the Senate, Faculties, and Syndicate, respectively, shall be paid at the following rates :—

For all journeys performed by rail—one first-class fare each way for a Fellow or a Member of a Faculty or Syndicate and an additional allowance of Rs. 4 for each 100 miles or part of 100 miles in excess of the first 100 miles of journey.

Scale of
Remunera-
tion.

For all journeys performed by road, canal or steamer—8 annas per mile.

For each day actually spent at the destination on University business and for each day on which detention in Madras is necessary in the interests of the University—Rs. 6.

The expenses of Members of Boards of Studies travelling to attend meetings of the Boards of Studies shall be paid at the following rates :—

For all journeys performed by rail—one first-class fare each way, and an additional allowance of Rs. 4 for each 100 miles or part of 100 miles in excess of the first 100 miles of journey.

For all journeys performed by road, canal or steamer—8 annas per mile.

For each day at the destination actually spent on University business—Rs. 6.

42. The Government of India have ruled that the following principles should be followed in regard to the remuneration of persons selected by the Syndicate for the inspection of colleges :—

(1) No person within the scope of whose ordinary official duties the inspection of colleges clearly falls should receive special payment for undertaking inspections on behalf of the Syndicate, but on the other hand any person, official or non-official, of whom this cannot be said, should be remunerated for inspection duty.

(2) As regards the remuneration to be given, non-officials should be treated on an equality with officials engaged on similar duties. The principle involved is that local bodies dealing with public money—a term which plainly includes University Funds—should not give more favourable terms to their *own* employees, whether permanent or temporary, than would be admissible to the corresponding class of Government servants.

(3) The travelling allowance of all persons employed by the University to inspect colleges shall be governed by the principles laid down in the Civil Service Regulations. For the purpose of these Regulations, such persons when employed on this duty, shall be regarded as officers of the first class irrespective of the rate of their pay. The daily rate of halting allowance may be fixed by the University at any rate not exceeding Rs. 7-8-0 per diem. In the case of Government officials the rate should also not exceed that admissible to them with reference to their appointment in the service of Government. When officers of Government are appointed to conduct inspections on behalf of the University, the conditions of article 74-A of the Civil Service Regulations must be applied. But if these conditions admit of the grant of a fee, there will be no objection to the fee being retained by the officers concerned instead of being credited to Government and to its amount being determined by the University

authorities subject to a maximum of Rs. 500 for each officer. The grant of an honorarium in excess of this amount to an officer who continues to draw his ordinary official salary will rarely be justifiable, and, if it is proposed to give a larger fee than Rs. 500, the previous sanction of the Government of India should be obtained. [G.I. letter Nos. 860—864, dated 14th November 1906, and M.G. Order No. 802, Educational, dated 8th December 1906.]

Scale of
Remunera-
tion.

43. The rates of travelling and halting allowances admissible to Fellows and Members of Faculties and Board of Studies and the form of declaration to be signed by lecturers appointed by the University in connection with vacation lectures are contained in G.O. No. 594, Educational, dated 1st November 1909.

44. Under G.O. No. 408, Educational, dated 12th June 1906, travelling allowance can be granted to Fellows and Members of Faculties, Boards of Studies or of the Syndicate attending meetings other than the convocation or other than meetings held solely to recommend a fellow for nomination by His Excellency the Governor to the Legislative Council.

GRANTS FOR VACATION LECTURES.

45. The receipts of the Fund consist of interest on the amount of Government contribution invested in securities and contribution of Government, if any.

The object of the grant is to institute a course of lectures to teachers to be given during vacations, in several subjects in special relation to the way in which they should be taught in schools.

(G.O. No. 622, Edl., dated 1st September 1908)
(G.O. No. 579, Edl., dated 22nd October 1909).

GRANTS FOR TAMIL LEXICON.

46. The work of controlling and supervising the preparation and publication of a Standard Tamil lexicon has been entrusted to the University of Madras—G.O. No. 991, Educational, dated 11th November 1912.

The receipts consist of contribution sanctioned by Government and the charges represent, amounts paid on account of establishment travelling allowance, and purchase of books, and printing of the Tamil lexicon. A permanent advance of Rs. 50 is allowed to the Chairman of the Lexicon Committee.

47. The expenses of members of the committee travelling to attend meetings will be paid at the following rates:—

Grants for
Tamil
lexicon.

For all journeys performed by rail—one first-class fare each way, and an additional allowance of Rs. 4 for each 100 miles or part of 100 miles in excess of the first 100 miles of journey.

For all journeys performed by road, canal or steamer, 8 annas per mile.

For each day at the destination actually spent on University business, Rs. 6.

The expenses of Pandits whenever necessary will be paid at the following rates:—

For all journeys performed by rail—second-class railway fare.

For all journeys performed by road, canal, etc.—As. 4 per mile.

For all journeys performed by rail of over 100 miles—an additional allowance of Rs. 2 for each 100 miles or part of 100 miles in excess of that number.

For each day actually spent on University business at the destination, Rs. 4.

IMPERIAL RECURRING GRANT.

48. The receipts consist of the grant of Rs. 65,000 paid by Government every year and of interest realised if any. The expenditure represents the amounts paid for the following:—

(1) cost of establishment of the University and Oriental Libraries and printing and publication of manuscripts.

(2) Lectures of advanced character.

(3) University professorship in Indian History and Archaeology.

(4) Development of study of languages of Southern India.

(G.O. No. 565, Educational, dated 14th June 1913.)

IMPERIAL NON-RECURRING GRANT.

49. The receipts consist of grants sanctioned by Government from time to time, and interest realised if any. The payments represent charges incurred on account of the following:—

(1) Erection of the library building.

(2) Institution of a temporary professorship in Indian economics.

(3) Purchase of books, etc., for libraries.

(G.O. No. 59, Educational, dated 24th January 1913.)

(G.O. No. 445, Educational, dated 14th May 1913.)

(G.O. No. 695, Educational, dated 10th June 1914.)

AUDIT PROCEDURE.

Audit
Procedure.

50. The receipts and payments of the University are recorded in the following books :—

- (1) An account book or daily record of all transactions, of the fee fund as they occur, classified under appropriate heads.
- (2) A contingent book.
- (3) A cash book for each of the other funds.

The audit should be conducted in the following manner.

Receipts.—The accounts should be checked—

- (1) with the register of candidates for each examination and the subsidiary books maintained for the several other kind of receipts, and
- (2) with other documents wherever necessary.

Payments.—The auditor should see that every voucher in support of payment is a complete and legal discharge for the payment, and covers an item of expenditure which has been sanctioned either specially or generally by the Syndicate. In respect, however, of remuneration to Examiners, the bills for which are finally dealt with in the Accountant-General's office, it should be seen by the Outside Auditor that the remuneration has been correctly calculated for each examination according to the prescribed scale. This examination need not be done exhaustively but only in a few cases of heavy payments as a test-audit.

It is also necessary for the auditor to examine the payments made out of grants given by Government that the payments have been made for the purposes for which they were sanctioned by Government. This is an important check and should not be overlooked.

The balances in securities and cash of the several funds should be carefully verified, those relating to the fee fund with the balances reported by the Accountant-General, and those of the other funds with the acknowledgments of the Bank of Madras.

AUDIT REPORT.

51. The audit report should be sent to Government in the Educational Department.

CHAPTER VI.

ACCOUNTS OF THE MADRAS UNIVERSITY LIBRARY.

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PREAMBLE.

52. In G.O. No. 633, Educational, dated 8th November 1910, the Accountant-General was requested to arrange for an annual audit of the Madras University Library accounts.

ACCOUNTS.

53. The Library accounts are maintained in the following manner:—

The funds of the Library are deposited with the Bank of Madras under two accounts, viz., (i) the Library Capital Account and (ii) the Library Revenue Account.

The Library Capital Account comprises the sums realised from time to time by the sale, with the previous sanction of the Syndicate, of the Government securities (in which are invested the Griffith legacy and the grant of Rs. 1,00,000 made by Government in G.O. No. 570, Educational, dated 31st August 1907), together with all accumulations of interest. From this fund the following expenditure is met:—

- (i) Temporary establishment charges, binding charges, etc., and
- (ii) cost of books and periodicals paid in excess of the allotments granted to the various boards of studies. (By adjustment at the end of the year from the Revenue Account.)

The Library Revenue Account comprises the annual contribution of Rs. 6,550 from the University fee fund under G.O. No. 361, Educational, dated 26th May 1905, and G.O. No. 633, Educational, dated 8th November 1910, less Rs. 1,000 to be reserved for establishment charges by the Accountant-General also all balances accruing under this account from year to year including the unexpended balance from the aforesaid yearly sum of Rs. 1,000 in the hands of the Accountant-General.

From this fund the following expenditure is met:—

- (i) Purchase of books and periodicals, and
- (ii) Miscellaneous petty charges.

Establishment pay bills are audited and paid by the Accountant-General against the allotment of Rs. 1,000 referred to above. Any balance left unspent out of this allotment at the end of the year is drawn by the Registrar from the Accountant-General and remitted to the Bank to the credit of the Revenue Account. Accounts.

The Library Capital account should be drawn upon only by cheques signed by the Registrar of the University and the Convener of the Library Committee. In the case of the Revenue account, however, the cheques need be signed only by the Registrar.

The Registrar should provide the Chairman of the Library Committee with a permanent advance of Rs. 50 for petty cash payments to be made directly by him. All other claims should be paid by the Registrar on receipt by him of vouchers duly certified by the Chairman of the Library Committee or other authorised member of the Committee, on each of which the account to which the amount should be charged should be indicated. After cheques are issued, all the paid vouchers should be cancelled by the Registrar and returned to the Library office.

Under G.O. No. 288, Educational, dated 16th May 1911, two cash books are maintained by the Registrar to show the transactions with the Bank in each of the two accounts. Another book is also maintained to show the expenditure under establishment charges against the allotment of Rs. 1,000 referred to above in order that the unspent balance at the end of each year may be transferred to the Revenue account. A Register of Government Securities is also kept. In the Library office, a register showing the expenditure on account of the library is maintained as also one to show the expenditure incurred from the Imprest of Rs. 50.

AUDIT.

54. The correctness of the accounts maintained in the University and the Library offices should be examined and the balances worked out in the cash books verified with the balances shown in the Bank Pass books and safe custody receipts of Government Securities.

The payment vouchers should be carefully examined and books and periodicals purchased should also be traced into the Stock registers maintained.

AUDIT REPORT.

55. The audit report should be forwarded to Government in the Educational department with the usual statements.

CHAPTER VII.

ACCOUNTS OF THE DOVETON PROTESTANT COLLEGE AND GIRLS' HIGH SCHOOL.

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AUDIT.

56. The audit was undertaken with reference to G.O. No. 74, Educational, dated 12th February 1907.

ACCOUNTS MAINTAINED.

57. (1) A cash book.
 (2) A subscription register.
 (3) A fees register.
 (4) Grant-in-aid bill book.
 (5) A register of securities.
 (6) A Provident fund register.
 (7) Do. ledger.

AUDIT PROCEDURE.

58. For all receipts on account of the college counterfoil receipts are maintained, except for Government grants for which a separate register of grants sanctioned is kept and for all payments, vouchers are obtained and filed. The receipts portion of the cash book should be checked with the counterfoil receipts and the grants register and the payments with the vouchers, these latter being also examined to see that all special items of expenditure have been sanctioned by the college committee. The closing balance should then be verified with that shown in the Madras Bank pass book or the Bank's certificate.

The subscription register should be examined to see that all the collections made have been credited in the cash book. The fees registers should be examined and the collections shown therein agreed with those appearing in the cash book. It should also be seen that all exemptions from payment of fees have been sanctioned by the college committee.

The register of securities should then be examined and all purchases or sales of securities compared with the entries in the

cash book. It should also be seen that interest has been realized correctly and regularly and credited in the cash book. The existence of the securities should then be verified with the safe-custody receipts given by the bank.

Audit
Procedure.

The permanent advances held by the several officers are also acknowledged by them annually. These acknowledgments should be examined.

The Provident Fund accounts should then be taken up and examined with reference to the transactions shown in the general cash book and it should be seen that the total amount of Provident Fund subscription recovered from the salaries of the staff as also the equal amount contributed from the college fund have been regularly paid into the Post Office Savings Bank. The total balance according to the Provident Fund register should agree with the total of the balance of the several ledger accounts and also with that shown in Savings Bank Pass Book.

ANNUAL STATEMENTS.

59. The annual statements of income and expenditure prepared by the correspondent should be checked and sent in advance of the audit report to the correspondent for transmission to the Educational authorities.

AUDIT REPORT.

60. The audit report is then forwarded to the correspondent together with the audited statement of receipts and disbursements.

CHAPTER VIII.

ACCOUNTS OF THE PRESIDENCY COURT OF SMALL CAUSES.

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AUDIT.

61. Owing to the discovery in January 1890 of a deficiency of Rs. 8,800 in the assets of the Suitor's Fund, and the previous detection of a defalcation of Rs. 3,600 in the amount of Witness' Batta, the accounts of which were kept by a special clerk, the Local Government in its order No. 249, Judicial, dated the 11th February 1890, directed the Accountant-General to depute an officer of his department to examine and report on the accounts. After the submission of that report and further correspondence in relation to the system of accounts and the audit to be pursued thereafter, it was finally resolved in G.O. No. 1755, dated the 29th August 1893, that, for reasons assigned by the Accountant-General in his letter of the 26th July 1893, No. 2083, it would be sufficient for the Outside Audit Department to make a test audit, that is to say, to check 10 per cent. of the entries in the Cash Book and 15 per cent. of the list of outstandings.

SMALL CAUSE COURT RULES.

62. The following are the rules framed with the approval of Government (G.O. No. 1408, Judicial, dated 20th June 1914) :—

1. The Presidency Court of Small Causes shall keep books of accounts, registers, etc., in English, in the forms and under the designations hereinafter prescribed (*vide* appendix D) in bound volumes, machine ruled, and carefully paged throughout.

2. Two general cash books shall be kept day after day under the immediate supervision of the Treasurer for all transactions connected with money paid into Court, one for receipts in Form No. 1 and the other for disbursements in Form No. 2.

3. An "Account of expenditure on other Accounts" shall be maintained in Form No. 3 containing extracts from the general

cash book and exhibiting in separate columns the following classes of transactions :— Small Cause Court rules.

(1) Disbursements of moneys recovered under distress, provided for in chapter VIII of the Presidency Small Cause Courts Act, XV of 1882.

(2) Disbursements of the unexpended balance of sums deposited with the Nazir for the feeding of cattle and for the watching of cattle and other attached property.

(3) Disbursements of Commissioner's fees, being sums deposited in Court or received from other Courts as remuneration for persons employed on local inspection or investigation or in examination of accounts or witnesses, etc.

(4) Disbursements of unexpended transmission process fees, being the balance of sums deposited in Court for service of processes in Native States and French Settlements.

(5) Disbursements of unexpended commission fees, being the balance of sums received from other Courts for defraying the expenses incidental to commission to examine witnesses.

(6) Judicial Receipts, being all moneys levied or paid to the credit of Government by remittance to the Collector of Madras or the Bank of Madras, as the case may be, as (a) Stamp duty and penalty, (b) fines and forfeitures and (c) sale-proceeds of unclaimed property.

(7) Refund of lapsed deposits, being refunds to persons entitled thereto by an order of a Judge of the Court of sums credited to Government as lapsed deposits.

4. *Registrar's account with the Bank of Madras.*—An account shall be kept under this head in Form No. 4 exhibiting all sums placed to the credit of the Registrar in the Bank under the orders of the Accountant-General out of moneys standing to the credit of Government under the head "Civil Deposits, Presidency Court of Small Causes," and all sums debited to the Registrar in respect of all drafts by cheques drawn by him on the Bank.

5. An abstract cash book shall be kept in two parts, one in Form No. 5 showing the daily totals of receipts and the other in Form No. 6 showing those of disbursements, of all descriptions received into and disbursed from the Court's treasury.

6. Registers of receipts for suits, or proceedings being true extracts from the General Cash Book, shall be kept and shall be the following :—

(1) Register in Form No. 7 of all moneys paid by suitors under a decree or order or seized or recovered under any execution process of Court, except attached half-salaries referred to in the following clause; and of all sums paid by the Nazir into the Court's treasury as sale-proceeds of attached property.

Small Cause
Court rules.

(2) Register in Form No. 7-A of all moneys deposited or paid into Court in proceedings under the Land Acquisition Act, I of 1894.

(3) Register in Form No. 8 of half-salaries of judgment-debtors attached by order of Court under Order XXI, rule 35, of the Rules of the Small Cause Court, 1912.

(4) Register in Form No. 9 of moneys recovered under distress provided for in chapter VIII of the Presidency Small Cause Courts Act, XV of 1882.

(5) Register in Form No. 10 of unexpended diet moneys, being the balances remaining unexpended out of sums paid to the Superintendent of jails for the subsistence allowance of judgment-debtors and remitted by him after their discharge from custody.

(6) Register in Form No. 11 of unexpended witness batta, being the unexpended balance of sums deposited with the Nazir as batta for witnesses residing in the town or in the mufassal.

(7) Register in Form No. 12 of unexpended balance of sums deposited with the Nazir for the feeding of cattle and for the watching of cattle and other attached property.

(8) Register in Form No. 13 of Commissioner's fees, being sums deposited in Court or received from other Courts as remuneration for persons employed on local inspection or investigation, or in examination of accounts or of witnesses.

(9) Register in Form No. 14 of unexpended transmission process fees, being the unexpended balance of sums deposited with the Nazir for service of processes in Native States and French Settlements.

(10) Register in Form No. 15 of unexpended commission fees, being the unexpended balance of sums deposited with the Nazir for defraying the expenses incidental to commission to examine witnesses.

7. A separate register shall be maintained showing receipts and payments under each of the following heads :—

(a) Stamp duty and penalty in Form No. 16, and

(b) Fines, forfeitures, sale-proceeds of unclaimed property and sundries in Form No. 17.

8. The Nazir shall keep Account books and Registers under the following heads of all moneys received and disbursed by him :—

(1) in Form No. 18 for batta for witnesses deposited with the Nazir with applications for subpoenas.

(2) in Forms Nos. 19 and 19(a) for batta received from other Courts for witnesses residing in the town of Madras.

(3) in Forms Nos. 20, 20(a) and 21 and 21(a) for moneys deposited with the Nazir remitted by other Courts for defraying the expenses incidental to commissions issued to and by other Courts to examine witnesses.

(4) in Forms Nos. 22 and 22-A for feeding and watching charges deposited with the Nazir on account of attached properties.

(5) in Form No. 23 for the sale-proceeds of attached property to be remitted to the Court's treasury by the Nazir.

(6) in Forms Nos. 24 and 24-A for moneys deposited with the Nazir by suitors for the purpose of procuring or returning or forwarding records from or to other Courts.

9. The Nazir shall also keep the following registers and books:—

(1) In Form No. 25 of movables (including live-stock) attached by Court.

(2) In Form No. 26 of jewels received by him.

(3) In Form No. 27 showing the attached property sold and the amount realized by their sale.

10. An abstract cash book shall be kept in Form No. 28, showing the daily total of all moneys received and disbursed by the Nazir, and shall be totalled and closed at the end of each month and checked and signed by the Registrar. The total balance at credit shall be shown separately in the statement of Assets and Liabilities submitted to the Judges of the Court under Rule 14.

11. The Court shall also keep the following accounts relating to the expenses of the Court, the Judges and the establishment, viz.:—

(1) a Permanent Advance Account in Form No. 29,

(2) a contingent Register in the forms supplied by the Accountant-General,

(3) an Account Book of Service Postage Stamps in Form No. 30, and

(4) a Salary Acquittance Roll of the establishment in Form No. 31.

12. All entries, except those relating to decrees or orders, attached half-salaries, unexpended diet moneys and unexpended witness batta, made in the General Cash Book of Disbursements (Form No. 2) shall be transferred daily to the several columns of the Account of Expenditure on other Accounts (Form No. 3) to which they respectively appertain; and the totals of the latter together with totals of the former so far as they relate to decree or order, attached half-salaries, unexpended diet moneys

Small Cause
Court rules.

and unexpended witness batta shall be entered daily under the appropriate heads in the Abstract Cash Book (Form No. 6) for verification by the checking officer. All entries which appear in the General Cash Book of Receipts (Form No. 1) shall be posted in detail daily in the respective Registers of Receipts (Forms Nos. 7 to 17) described in Rules 6 and 7 to which they severally appertain, and the totals of the latter shall likewise be entered daily under their appropriate heads in the Abstract Cash Book (Form No. 5) for verification by the checking officer.

13. The General Cash Books shall be totalled and closed at the end of each day. The Account with the Bank and the Abstract Cash Books shall be totalled and closed at end of each month and checked and signed by the Registrar or by such other officer as the Chief Judge may appoint. The several Registers of Receipts of Deposits, and Registers and books of accounts shall be closed on 31st March and 30th September of each year.

14. The balance at debit or credit of each account resulting in the closure of the registers, etc., shall be extracted into a Statement of Assets and Liabilities in Form No. 32. The sum-total of the debit balances representing the assets of the Court should equal the sum-total of credit balances representing the liabilities, and the Registrar shall, on or before the 20th May of each year, submit such statement to the Judges of the Court, certifying to them that the registers and accounts have been duly balanced, and reporting whether or not the balances correspond. All items not brought into the Treasury accounts should also be shown distinctly and separately in the aforesaid statement; and valuable securities in deposit, such as Government Promissory notes, jewels, etc., if any, must be shown separately with their estimated value as such in the said statement under their respective suits, but their value should not be included in the statement as cash.

15. All moneys falling under the head "Judicial Receipts," except stamp duty and penalty, shall immediately, or as soon as may be after receipt, be carried to the credit of Government and remitted to the Bank of Madras accompanied by a statement of particulars. Stamp duty and penalty shall as soon as may be after receipt be remitted to the Collector of Madras.

16. On or before the 1st February of each year, the Registrar shall prepare a list :—

(1) of all sums not exceeding one rupee, being sums paid into or deposited in the Court under a decree or order, or seized or recovered under any process of Court, which have been unclaimed for one whole year ending with 31st December of the then last year, and

(2) of all excess balances remaining unexpended out of sums deposited in Court for the purpose of securing the attendance of witnesses, for the feeding of attached live-stock, for watching charges, for procuring and returning records from and to other Courts, balance of subsistence, moneys remitted by the Superintendent of Jails, etc., which have been unclaimed for one whole year ending with 31st December of the then last year, and submit it to the Chief Judge for his orders.

Small Cause
Court rules.

17. With the sanction of the Chief Judge, which may be given without notice to the depositors or to the persons to whose credit the sums may have been paid in or deposited, all sums included in the list prepared under the last preceding Rule 16 shall be treated as lapsed deposits, and thereupon carried to the credit of Government and remitted to the Bank of Madras.

18. All sums other than those mentioned in Rule 16 paid into or deposited in the Court may be credited to Government with the sanction of the Chief Judge if they remained unclaimed for three full years, and if a notice has been issued in respect of them in the manner hereinafter prescribed.

19. On or before the 1st February of each year, the Registrar shall prepare a statement of the sums which are liable to be credited to Government as lapsed deposits on the 1st January then last under the operation of Rule 18.

20. The statement shall setforth the deposits arranged under the heads denoting the respective classes of deposits. If any sum included in the statement is at the time under attachment, or abides the decision of a Court in pending proceedings, the circumstances shall be noted against such sum.

21. The Court shall pass orders with respect to the sums entered in the said statement, and may direct that they, with such exceptions, if any, as the Court may deem proper, be treated as lapsed deposits.

22. On or before the 25th February of each year, the Registrar shall have a list prepared of all the sums which the Court has under Rule 21, directed to be treated as lapsed deposits and shall publish in next one issue of the *Port St. George Gazette* such list with a notification that, unless the parties interested prefer their claims on or before the 31st March then next, such sums will become liable to be credited to Government. A copy of the aforesaid list and notification shall also be posted on some conspicuous part of the Courthouse on or before the said 25th February.

23. All sums entered in the aforesaid list, in respect of which no claims have been preferred on or before the 31st March, or

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Court rules.

in respect of which any claims preferred have been disallowed, may, under the order of the Court, be carried to the credit of Government, whereupon they shall, as soon as may be, be remitted to the Bank of Madras.

24. The Registrar shall send to the Accountant-General a copy of the lists of sums carried to the credit of Government under Rules 17 and 23.

25. Sums credited to Government under the foregoing rules can only be refunded to the persons entitled thereto by an order of a Judge of the Court.

26. Receipts shall be taken for all sums paid on account of office contingencies, and, with the exception of sub-vouchers for service postage stamps and telegram charges and for all sums above Rs. 10 (which, by article 88 of the Civil Account Code, Vol. I, are required to be submitted to the Accountant-General direct), shall be so defaced that they cannot be used again, and *retained for a period of three years*. Purchases under each petty head of expenditure (oil, wick, thread, etc.), shall be made at the beginning of each month, the vendor's receipt being taken therefor at once.

27. All purchase and expenditure of service postage labels shall be duly entered in the Account Book of Service Postage Stamps (Form No. 30) on the day on which they are made, to prevent discrepancies between the labels expended and the balance actually in hand.

28. When the sums of money delivered into Court for sending for, and returning records from, and to, other Courts are not wholly expended on the purpose for which they are paid, the unexpended whole or balance thereof, as the case may be, shall be refunded to the depositor on his application therefor.

29. (1) All sale-proceeds of attached property *less* charges for catalogues and for moving the goods to the place of auction, and

(2) all unexpended balances of sums deposited with the Nazir, for any of the purposes mentioned in Rule 8, Clauses (1), (2), (3), (4) and (6) shall be paid by him without delay in the Court's treasury to the credit of the suits or proceedings in which the moneys were received by, or deposited with, him.

30. All moneys paid into the Court's treasury shall be remitted to the Bank of Madras, to the credit of Government, under the head "Civil Deposits, Presidency Court of Small Causes," on the next day after the day on which they were paid into the Court's treasury, unless such next day shall be a Sunday or general holiday, in which case they shall be remitted on the day on which the Court re-opens.

31. The Registrar shall submit, on the 10th of each month, to the Judges a monthly statement of deposits and withdrawals in account Current with the Bank during the month preceding.

Small Cause
Court rules.

32. All accounts and books kept by the Treasury and Account Departments of the Court and the Register of Contingent Charges shall be checked daily by the Registrar or by such other officer as the Chief Judge may in this behalf appoint. The accounts and books kept by the Nazir under Rules 8 and 9 as well as those kept in the office (other than those in the Account and Treasury Departments) shall be checked daily by the head clerk or such other officer as the Chief Judge may in this behalf appoint.

33. A person desirous of paying money into Court shall first obtain from the computing accountant of the Court a chellan and receipt form, specifying the date on which they are issued, the amount to be received, and the account to which the payment is to be credited.

There shall be a bound book in Form No. 33 called the Register of Chellans, each page of which shall consist of a counterfoil, a chellan, and a receipt-form, all bearing the same serial number. The computing accountant shall fill in the counterfoil, chellan and receipt-form before giving the two latter to the depositor.

The depositor shall deliver the chellan and receipt-form to the shroff and pay the money to him. The shroff on receiving the money, shall enter on the chollan and receipt-form the date of payment and return the receipt-form duly signed by him and the Treasurer, to the depositor and shall initial the chellan and send it to the accountant who, after duly entering the payment in the general cash book of Receipts, shall deliver the chellan to the computing accountant who shall affix it to the counterfoil in the Register of Chellans.

Provided that where the deposit amounts to Rs. 500 or upwards the receipt-forms shall be signed by the Registrar.

The Register of Chellans may be retained for a period of three years, after which they may be destroyed unless otherwise ordered by the Chief Judge.

34. Where a Court is closed on the last day of any period limited for payment, the payment may be made on the day on which the Court re-opens.

35. Payment through the Court by judgment-debtor of sums decreed or ordered by the Court, whether by cash or by cheque on the Bank of Madras, shall be made to the judgment-creditor or his duly authorised agent.

Small Cause
Court rules.

36. Where money payable under a decree or order is brought into Court by or on behalf of a judgment-debtor, or by an officer of the Court who has executed process, and the decree-holder or his agent duly authorised in that behalf is present to receive it, the money may there and then be paid to the decree-holder or his said agent, provided that the receipt and disbursement shall first be entered in the respective Registers of receipts of Deposits and general cash book, and the recipient's signature be obtained in the column open for that purpose in the former.

37. The disbursements mentioned in the preceding rule shall be made under the immediate superintendence either of the Registrar, or, in his absence, of the head clerk, who shall satisfy himself as to the identity of the person to whom such payment is made, and of his authority to receive it.

38. Any person desirous of obtaining payment of money otherwise than under rule 36 from the Court, shall in the first instance apply to the treasurer who, after ascertaining by a personal reference to the register of receipts of deposits that the Court is bound to satisfy the claim and that the claimant is the person entitled to receive the money, shall pay the money claimed to him, obtaining his signature in the column provided in the respective registers of receipts of deposits opposite to the entry of the receipt of such money (with or without attestation according to the circumstances of the case) subject to the following rules:—

(1) All disbursements of Rs. 50 and under may be made by the Treasurer himself.

(2) All disbursements above Rs. 50 shall be made by a cheque on the Bank of Madras in Form No. 34 initialled by the treasurer and head clerk and signed by the Registrar. The counterfoil of the cheque shall bear the initials of the Registrar, the head clerk and the treasurer also.

39. No jewel, or valuable security, or the like, deposited into Court by any person under an order of the Court shall be returned, except under the order of a Judge or the Registrar. The several rules regulating payment of moneys out of Court shall govern the return of valuables under this rule, except that where the property to be returned exceeds in value Rs. 50 the delivery shall be made in the presence of the Registrar who shall initial the entry of such delivery in the register of receipts of deposits in Form No. 35 in token thereof.

39 (A). The valuables in the custody of the treasurer shall be checked and verified once every month by the Registrar or such other officer as the Chief Judge may appoint, who will certify to such verification in the book maintained by the treasurer.

40. A bound book, called refund certificate book, shall be kept in Form No. 36. The certificates for refund of court-fees shall be filled in by the bench clerks, examined and initialled by the head clerk and signed by a Judge or the Registrar. It shall be delivered to the party entitled to receive it or to his duly authorized agent, and the recipient's signature shall be obtained in the corresponding counterfoil which shall be initialled by the Registrar. The head clerk will be held responsible for the accuracy of such certificate.

Small Cause
Court rules.

AUDIT PROCEDURE.

63. The duties of the audit clerk are to check the accuracy of 15 per cent. of the postings from the General Cash Book into the several Deposit registers, and of the daily totals therefrom into the abstract or ledger, and also to verify the list of outstanding items. He should also see that every item of remittance to the Bank, as recorded in the Court's accounts, is supported by a receipt from the Bank.

Likewise the audit clerk should see that all sums drawn by the Registrar by cheques on the Bank of Madras against credits issued in his favour by the Accountant-General (which cheques are sent by the Bank to the latter in support of the debits) are duly brought to account in the Court's cash book under the head of 'Other accounts.'

Note.—The Registrar has to depend on credits from the Accountant-General to meet the disbursements of the Court. For this purpose the former submits applications from time to time in a printed form to the latter, for sums not exceeding Rs. 5,000 at a time. These applications are endorsed by the Accountant-General for payment by the Bank and debit to the above-mentioned head of deposits. On receipt of the amount by the Registrar it is credited in the Court's account with the Bank of Madras.

GAZETTED OFFICERS REVIEW.

64. The Gazetted officer, while generally supervising the work of the clerk, will himself check a small per cent. of the items in the list of outstandings and of the postings in the deposit registers in connection with them. He will also see that the net result of the balances in the Court's ledger on the 31st March or 30th September corresponds with the balance as struck from the Accountant-General's books under the head of 'Presidency Court of Small Causes.'

AUDIT REPORT.

65. The Report should be made up for each half-year and forwarded to the Chief Judge of the Presidency Court of Small Causes.

CHAPTER IX.

ACCOUNTS OF THE SUPERINTENDENT OF STATIONERY, MADRAS.

	PARA.		PARA.
Accounts maintained	...	Adjustment of provincial issues	...
Receipt of stores	...	Service books	...
Officers to whom stores are issued	...	Audit procedure	...
Pricing of stationery	...	Audit report	...
Excesses and deficiencies	...		
	66		71
	67		72
	68		73
	69		74
	70		

ACCOUNTS MAINTAINED.

66. The following registers are maintained:—

(1) *Committee book*.—A primary record of receipt of all articles of country manufacture supplied by contractors or other public departments as well as of all articles of European manufacture purchased locally.

(2) *Register of issues of stationery* (according to departments).—A primary record of issues to departments which is totalled daily.

(3) *Register of daily totals of issues*—of stationery to all departments for posting the daily ledger.

(4) *Ledger of daily receipts and issues*—showing the daily receipts and issues of all articles of European and Indian manufacture and the balance at the end of each day.

(5) *Account*—showing the amount of cash and Treasury and Bank receipts received daily in the office with the initials of the Assistant Superintendent against each entry.

(6) *Counterfoil Receipt book*—which is machine numbered and printed showing all cash receipts.

(7) *Abstract of cash account*—prepared from the cash account for comparison with the monthly statements received from the Accountant-General.

(8) *Demand, Collection and Balance Register*—showing the value of all indents supplied on payment or on book adjustment and fines imposed on contractors, and other miscellaneous recoveries for which the Stationery office is responsible.

(9) *Register of short receipts*—in which all complaints received from officers about short receipts are entered with the final orders of the Superintendent on each case.

(10) *Register of Service books*—showing transactions relating to the receipt of service books from the Stationery office and their sale in the several treasuries. Accounts maintained.

(11) *Register of articles returned by officers*—showing articles returned by officers and also all articles condemned by the Superintendent.

RECEIPT OF STORES.

67. Stores are received from the following sources :—

- (i) From England on annual and supplementary indents on the Secretary of State.
- (ii) From the local market.
- (iii) From Government officers who no longer require them or who have been wrongly supplied with articles not indented for.
- (iv) From other Stationery offices in India holding surplus stock of articles not required for local issue.
- (v) From Jail and other departments.
- (vi) Adjustments.

OFFICERS TO WHOM STORES ARE ISSUED.

68. The lists of officers authorised to indent on the Superintendent of Stationery and of those entitled to obtain stationery on payment or by book adjustment of value are given in Appendices II and III respectively of volume II of the Stationery Manual, 4th Edition.

PRICING OF STATIONERY.

69. For the purpose of valuing issues from Central stores the rates are calculated as under :—

(a) In the case of articles received from England the price of each article as given in the latest invoice shall be converted into rupees at Rs. 15 per pound *plus* 8 (eight) per cent. on account of freight and other charges.

(b) In the case of articles purchased locally the actual price paid, including the cost of delivery into the stationery office, if any, during the preceding official year shall be taken as the value.

(c) In the case of supplies received from other departments, *e.g.*, the Jail Department or the Public Works Department, the rates furnished by them for the preceding official year *plus* the cost of delivery into the stationery office, if any, shall be taken as the value.

(d) In the case of all articles whether obtained from England or purchased locally, which are supplied to officers

Pricing of
Stationery.

whose indents are to be complied with on payment or by adjustment, an addition of 5 per cent. should be made to the English invoice rates in clause (a) or to the prices in clauses (b) and (c) to cover Indian charge except in the case of typewriters.

EXCESSES AND DEFICIENCIES.

70. Excesses and deficiencies found in stock taking are adjusted in the ledger maintained in the accounts section under the orders of the Superintendent.

ADJUSTMENT OF PROVINCIAL ISSUES.

71. The total value of stores issued on credit to all Public Departments represents the credit to which the Imperial are entitled from the Provincial revenues. The amount thus due is communicated by the Superintendent of Stationery to the Accountant-General who adjusts it by debit to 'Stationery and Printing—Provincial,' and by credit to Imperial.

SERVICE BOOKS.

72. The Superintendent of Stationery also keeps a stock account of service books. He supplies these books to Treasury officers and the latter account for their disposal in monthly statements rendered to the Superintendent.

AUDIT PROCEDURE.

73. The following detailed rules have been laid down for the conduct of the audit of the accounts :—

(1) The main part of the audit is the examination of the Receipt and Issue registers, the object being to see that *all* articles received are correctly brought to account, and that all articles written off were actually issued for *bonâ fide* public purposes.

(2) Entries in these registers will be checked throughout as follows :—

(a) Those relating to articles received from the Secretary of State with the copies of invoices received from England which are filed in the Stationery office.

(b) Those relating to articles purchased locally, with the Committee Book which should be initialled by the Assistant Superintendent, the Manager and the Storekeeper.

(c) All other entries with covering letters or invoices.

Adjustments in consequence of surplus articles found at the annual stock-taking should be checked by reference to the Stock List submitted by the Verifying officer.

(3) Entries in the Issue registers are very numerous and it will be sufficient, therefore, if 20 per cent. only are checked. (G.O. No. 306, Financial, dated 23rd March 1882.)

Audit
Procedure.

(4) The bulk of the issues are those made to Government officers without payment. In all such cases the check should be with the invoice forwarded by the Stationery office, when stationery is supplied, and which is returned by the Indenting officer with his acknowledgment of the articles at foot. No invoice should be admitted unless—

(a) it is signed by the Indenting officer himself and contains a distinct acknowledgment of the articles; and

(b) the number of original entries made by the Stationery office has been certified by the Indenting officer.

(5) In comparing entries in the Issue register with the invoices after the latter have been admitted, the following points should be attended to :—

(a) The entries in the Issue register should be agreed with the entries in the invoice, unless the Indenting officer has in any case acknowledged a different quantity which will be indicated by a distinct entry under his signature at foot of the invoice.

(b) The number of entries in the invoice should then be compared with the number certified by the Indenting officer.

(c) The figures in the invoice should be free from erasures and corrections, unless in any case corrections may have been made by the Indenting officer (which, however, is prohibited) and initialled by him.

(d) The date of the invoice should in each case be inspected to guard, as far as possible, against the same invoice being produced in support of two sets of entries in the Issue registers.

N.B.—As only a certain percentage of the entries have to be checked, this last point is one of special importance.

The Indents themselves should further be looked at, to see that the Superintendent has duly scrutinized them and passed the quantities to be issued.

(6) In the case of stationery issued on payment the issues will be checked with the acknowledgments of the officers concerned, and it should further be ascertained in each case that the corresponding value has been paid in to the credit of Government. If the amount has been remitted to the Superintendent of Stationery, he should acknowledge it in his Cash Account. If the amount has been paid into the Treasury direct, the Treasury Receipt should be produced, or a credit should be looked for in the Government Accounts. If there has been no payment at all,

**Audit
Procedure.**

but a simple book adjustment, it should be seen that the adjustment in the Government books has actually been effected. It should be seen also in all the cases examined that supplies are not made on payment, except to individuals or institutions who are authorized by Government to obtain stationery in this way, and that the amount paid is in accordance with the rule.

(7) In the case of Unserviceable Articles disposed of by auction it should be ascertained whether the sale-proceeds, as per auctioneer's account sales, have been duly paid in to the credit of Government.

(8) The Receipts and Issues having been checked in the above manner, the daily totals of issues should be verified for any four months selected at random (the months so selected should be specified in the Report) and a fair percentage of these totals should be traced into the Ledger.

(9) The Service Book Register should be checked with the statements showing their receipts and issues received from Collectors and other officers to whom service books have been issued.

(10) The Cash Account should be checked on the Receipt side with letters or other documents forwarding money, and on the Payment side with receipts granted by the Bank for remittances made from time to time. It should be reported whether balances of any considerable amount have been retained for any length of time in hand without being remitted to the Bank.

(11) The Abstract of Cash Account should be agreed with the books of the Accountant-General.

AUDIT REPORT.

74. The Audit Report is submitted to the Chief Secretary to Government in the Financial Department.

CHAPTER A.

ACCOUNTS OF THE PAPER CURRENCY OFFICE.

				PARA.					PARA.
Mode of audit	...	...	...	75	Audit report	..	..	...	81
Process of audit	...	...	...	77	Verification	of	currency	...	
Verification	of	exchange			balances	...	..	...	82
balance	...	...	...	80	Lost note accounts		..	...	83

MODE OF AUDIT.

75. The following rules are extracted from the instructions laid down in chapter 75, article 1592, Civil Account Code.

The Gazetted officer in charge of outside audits will himself undertake this audit in all its details and is required especially—

- (a) to inspect all the registers and accounts in the office, and certify that they are in the prescribed form and in order ;
and to see—
- (b) that credits on account of notes written off, or sent to other circles, are properly vouched and authorised ;
- (c) that all note forms sent from England, as advised in the Secretary of State's invoices, and from other circles, as notified by the officers in charge, are duly brought to account, the invoices and advices so consulted being those registered by the Account office and not those tendered by the Currency office ;
- (d) that the monthly return is a correct statement of the debits, credits and balances appearing upon the books, that it is proved and balanced, and that the 'value' in balance is equal to the circulation ;
- (e) that the balances of notes (Home and Foreign), coin and bullion are duly acknowledged in the daily sheets of the officer in charge of them, the balance of Government securities by the Head Commissioner and the balance of the foreign circle accounts by the officers in charge ; and
- (f) that the amounts in the books under examination, which relate to the agencies, correspond with those shown in the returns received from those agencies, namely, the reports of issues and receipts and the certificate of balance at the close of each month.

Mode of
Audit.

76. The Auditor is also required to examine and follow into the books all the daily sheets of any one day in each month, to be selected at hazard and without communication with the currency officer, the date so selected being named in his audit report.

PROCESS OF AUDIT.

77. The following will serve to illustrate the process of the audit in all its details :—

FORM $\frac{I}{1}$, NOTE STOCK ACCOUNTS.

1. Receipts checked with invoices from England.
2. Extraordinary issues checked with receipts (Form $\frac{A}{1}$).
3. Exchange transactions checked with Form $\frac{E}{34}$ for one day.
4. Month's closing balances checked with month's closing balances in Ledger.

FORM $\frac{I}{17}$, DAILY CANCELLED NOTE ACCOUNT.

1. Extraordinary receipts checked with invoices of remittances from other circles.
2. Issues (writes-off) checked with Accountant-General's warrants.
3. Exchange transactions checked with Form $\frac{E}{34}$ for one day.
4. Month's closing balances checked with month's closing balances in Ledger.

FORM C.R.-2 DAILY RESERVE AND FOREIGN NOTE ACCOUNT.

1. Extraordinary receipts checked with invoices of remittances from other circles.
2. Extraordinary issues checked with receipts (Form $\frac{A}{1}$).
3. Exchange transactions checked with Form $\frac{E}{34}$ for one day.
4. Month's closing balances checked with month's closing balances in Ledger.

FORM $\frac{E}{34}$, DAILY EXCHANGE ACCOUNT.

1. Extraordinary receipts checked with invoices of remittances from other circles.
2. Extraordinary issues checked with receipts (Form $\frac{A}{1}$).
3. One day's transactions checked in detail with the Ledger.
4. Agency transactions checked with returns from the agencies.
5. Month's closing balances checked with month's closing balance in Ledger.

JOURNALS.—Journal entries checked with Forms $\frac{1}{4}$, $\frac{1}{17}$, C.R.-2 and $\frac{E}{34}$ for other than exchange transactions.

LEDGERS.—Postings checked with journals.

Process of
Audit.

NOTE.—See that each head in each Ledger has been closed, signed and balanced for the month.

78—

CHECKS FOR MONTH'S CLOSING BALANCES.

<i>Exchange Notes</i>	...	} Ledger balances checked with certificate, from the Assistant Accountant-General in charge of Currency, of the balances found by him after actual enumeration.
<i>Cancelled Notes</i>	...	
<i>Foreign Notes</i>	...	
<i>Exchange Coin</i>	...	
<i>Agency Notes and Coin.</i>	{	Balances checked with certificates of balances from the agencies.
<i>Foreign Circles</i>	...	Details of balance with certificates (Form $\frac{A}{10}$).

APPLICATION OF TESTS.

Coin received for notes issued	...	} = {	coin issued for notes, coin
Bullion received for notes issued	...		issued for bullion,
Bullion received for coin issued	...		If some notes issued for
Home notes received for notes and coin.	...		notes, coin and bullion.
Foreign notes received for notes and coin.	...		

OPENING BALANCES in the report taken from closing balances of the previous report.

CLOSING BALANCES of Note accounts agreed with balances shown in office copy of monthly account.

PARTS I AND II of office copy of monthly account agreed with Ledger.

DETAILS OF WARRANTS sanctioning the writes-off of cancelled notes entered on back of report.

79. The amounts shown as paid into the Branch Reserve Treasury in the register of excess coin and notes should be checked with the credits afforded in the Reserve Treasury account as also the payments on account of notes lapsed to Government.

VERIFICATION OF EXCHANGE BALANCE.

80. The Gazetted officer in charge of outside audits should, once a month, on the evening of a day of which the Treasurer should have no previous intimation, verify in detail the balance of the exchange department of the Currency office in coin and notes and furnish the prescribed certificate in the audit reports. For counting notes of Rs. 100 and downwards, the officer should take with him a few clerks from the Accountant-General's office.

AUDIT REPORT.

81. The audit report, which should be prepared in the prescribed form, should be submitted to the Controller of Currency through the Accountant-General.

Verification
of Currency
Balances

VERIFICATION OF CURRENCY BALANCES.

82. This formerly formed a part of the duty of the Gazetted officer in charge of outside audits, but all that he has now to do is to move the Local Government in the first week of February and August to appoint, under articles 1598 and 1602 of the Civil Account Code, an officer to verify the balances of the Madras Currency office as they will stand on the 31st March and 30th September of each year.

LOST NOTE ACCOUNTS.

83. Under paragraph 318 of the Paper Currency Code the accounts relating to lost notes are also audited monthly.

The accounts relating to lapsed notes referred to in section 71, and the registers of excess coin and notes referred to in sections 474 to 476 of the Currency Code should also be audited.

CHAPTER XI.

ACCOUNTS OF PRESIDENCY HOSPITALS.

	PARA.		PARA.
Preliminary	84	Audit procedure	89
Hospitals audited	85	Audit report	93
Nature of contingent expendi- ture	86	Scale of hospital stoppages in State hospitals and Lunatic Asylum, Madras	94
X ray fees	87		
Motor ambulance fees	88		

PRELIMINARY.

84. The system of audit of the accounts of the State Hospitals and Lunatic Asylums is as follows:—

(1) The Accountant-General's office to confine itself to seeing that the bills are in proper form and order—a peripatetic officer being deputed twice a year to go thoroughly into the accounts for a specified period.

[NOTE.—The accounts are now audited monthly.]

(2) Each hospital to furnish the Accountant-General with statistics of its population, so that the audit office might see that the fixed maximum per head of Europeans and natives is not exceeded.

(3) The Accountant-General's office to prepare statements of purchases made for hospitals in order to help the Executive Medical officer to take stock and to see that the articles purchased are entered in the respective registers and are duly accounted for.

The Government of India sanctioned these proposals, but wished it distinctly to be understood that the officers in charge of hospitals and in the last resort the administrative Medical officer are not to be relieved of their official responsibility in the matter of the preparation and check of indents.

HOSPITALS AUDITED.

85. The hospitals whose accounts should be audited by the Accountant-General under the provisions of G.O. No. 608, Public, dated 26th June 1900, are—

- (1) The Government General Hospital, Madras.
- (2) The Government Maternity Hospital, Madras.
- (3) The Government Ophthalmic Hospital, Madras.

G.O. No.
1022, Pub.,
19-9-96
G.O. No.
1484, Pub.,
8-12-98.
G.O. No.
846, Pub.,
31-7-99.
G.O. No.
608, Pub.,
26-6-00.

G.O. No.
880, Pub.,
1-10-00.

Hospitals
Audited.

- (4) The Government Leper Hospital, Madras.
- (5) The Government Voluntary Venereal Hospital, Madras.
- (6) The Lunatic Asylum, Madras.
- (7) The Lunatic Asylum, Calicut.
- (8) The Lunatic Asylum, Waltair.

NATURE OF CONTINGENT EXPENDITURE.

86. The expenditure of each hospital may be divided into three main divisions—

- (a) Ordinary contingent expenditure.
- (b) Expenditure connected directly with the diet of patients.
- (c) Expenditure on linen, ward furniture, etc.

(1) The first class of expenditure is recorded and billed for as in all executive departments.

(2) The second is the main division. The initial record is the bed head ticket. On this is written the patient's food and drink. The nurse records these details in a daily sheet in ink, initials the day's entry and sends the sheet to the steward. The latter enters in ink the nurses' sheets in a consolidated daily sheet in detail of wards. The total of this, made up on the following day, is carried again into the diet registers which are initialled daily by the Medical officer.

Forms Nos. 19 and 20, Daily Diet Registers, are initialled by the officer preparing them and are signed by the Medical officer in charge who should occasionally test their correctness by comparing the entries made in the Steward's Diet Sheets.

The ingredients being some of them supplied daily or otherwise by contractors and some of them from stores have to be separately tabulated before they can be billed for. The perishable articles are thus separately recorded in form No. 25 and the statement initialled by the officer preparing it and signed by the Medical officer, the columns at the head showing the nature of each article. In this statement are also entered issues to the kitchen and other special issues. The former consists of bread not exceeding $2\frac{1}{2}$ lb. daily for cutlets and ghee (scale to be worked out by liquid measure) for roasting coffee. The monthly total of the daily issues to dispensaries and wards as shown in the book of perishables is also posted into this statement. The totals of these columns are agreed with the supplies made by the contractors and with the quantities entered in their bills. The rates charged are checked with reference to those fixed in the contracts.

NOTE.—Articles of diet required for the State Hospitals and the Lunatic Asylum in Madras, are obtained by contract.

(G.O.s. No. 41, Public, dated 16th January 1904, and No. 1439, Public, dated 21st November 1913)

X-RAY FEES.

87. Under G.Os. No. 750, Public, dated 13th October 1906, and No. 263, Public, dated 24th February 1913, the following fees for X-Ray work are leviable and the whole of the fees collected should be credited to Government :—

(i) A charge of Rs. 3 to Rs. 6 should be levied per sitting according to the circumstances of each case and at the discretion of the Senior Medical Officer, in the case of patients for treatment by X-Rays and electrical currents (faradisation, galvanisation, high frequency currents, etc.).

(ii) A charge of Rs. 5 to Rs. 10 should be levied per sitting according to circumstances of each case and at the discretion of the Senior Medical Officer, in the case of patients for treatment by electric cauterisation.

(iii) A fee of Rs. 15 to Rs. 30 should be charged according to the circumstances of each case at the discretion of the Senior Medical Officer for each X-Ray examination in the case of patients, who not being in or out patients of the hospital are sent for examination by their own medical advisers. In the case of in or out patients of any State, Municipal or Local Fund Hospital, treatment in all branches of X-Rays shall be provided gratis if they are sent by their respective Medical Officers and certified that they are *bona fide* in or out patients of such hospitals.

MOTOR AMBULANCE FEES.

88. The following rules for the use of motor ambulance at the General Hospital were approved by Government in G.Os. Nos. 178 and 246, Public, dated 12th and 26th February 1912, respectively.

The motor ambulance will be kept at the General Hospital for the use of the public and is to be used for the conveyance of the sick. Private practitioners may use the car to convey their sick patients to a hospital or private home. Applications for its use must be made to the Resident Medical Officer or in his absence from the hospital to the Assistant Surgeon on duty. The chauffeur in charge of the car will be available at any time both day and night. A uniform fee of Rs. 3 will be levied for the use of the car for journeys within the municipal limits of Madras City and of Rs. 5 for journeys beyond them. In any case the car cannot be sent outside a 9-miles radius of the General Hospital. In the case of *really indigent persons* the Resident Medical Officer will have discretion in remitting the whole or any part of the prescribed fee. The ambulance should not unnecessarily be detained in any one place and will be absent from the hospital only for a definite period. A nurse shall whenever possible accompany the patient in the car when taken to or from the General Hospital.

AUDIT PROCEDURE.

Audit
Procedure.

89. It is essential that the audit should begin with the bed head tickets, for it is for these that the Medical officer is alone responsible and these he signs. Ten per cent. of the entries in these should be traced into the Diet rolls. It should then be seen that the totals of forms Nos. 19 and 20 are entered vertically in the ingredient sheet, form No. 23. Ten per cent. of the totals in all the above registers should be verified. It will then be necessary to check 10 per cent. of the calculations for arriving at the ingredients.*

NOTE.—The bed head tickets should be written up daily and legibly, where no extras are ordered, the blank columns should be scored through and the sheet initialled on the date the patient is discharged or on the last day of the month.

Perishable articles in form No. 23 must be checked into the form No. 25. The entries in form No. 25 must be traced into the bills of the contractor and the rates charged checked with the contract rates.

There remains one more feature of the audit to refer to and that is the *per caput* charge for diet; this must be ascertained for (a) Europeans and for (b) natives separately. This is worked out daily in Civil Medical Forms, Hospital, Nos. 19 and 20, and it should be seen that it is correctly worked out. The average for each half-year should be mentioned in the audit report. It should be seen that a uniform system is adopted for each hospital so that a fair comparison between the several hospitals can be made. Attention is invited to appendix B to G.O. No. 1022, dated 19th September 1896. In part IV of that appendix it is shown what very different results can be arrived at by varying processes of calculation, for each of which something may be said.

90. To enable the Executive Medical officer of each hospital to check the stock accounts of his hospital it is necessary that he should be supplied with a statement showing the number or quantity of articles purchased during each half-year. To this end the outside audit department should maintain a stock register, showing in different columns the various stores purchased from time to time as derived from the contractors' or vendors' bills. In October and April of each year the entries in these columns will be copied into the half-yearly statements which will be furnished to the Executive Medical officer for check with the entries in his stock account.

* For this reference should be made to the Tables appended—

- (1) Nomenclature of extras authorised for use in Government Hospitals.
- (2) Formulae for preparation of extra diets.
- (3) Table of diets.

91. As regards expenditure on linen, ward furniture, etc., it is enough for audit purposes if the contractors' bills are supported by the indents with the Surgeon-General's sanction recorded on them, and by a certificate signed by the Medical officer that the articles purchased have been entered in the respective stock accounts. Audit Procedure.

92. Besides the audit sketched above the cash accounts of the several Presidency Hospitals are also audited monthly. As regards receipts such as hospital stoppages, produce of garden or manual work done as in the Lunatic Asylum, Madras, it should be seen that the entries agree with the register of hospital stoppages, the bill book, the produce book or other subsidiary book maintained. These and similar books, if any, should themselves be independently examined to see if they have been correctly maintained. The auditor should further satisfy himself that all receipts from whatsoever source are duly brought to account. It should also be seen that the collections have been regularly remitted to the Bank of Madras.

AUDIT REPORT.

93. The audit report on the accounts of each half-year should be submitted to Government through the Surgeon-General with the Government of Madras.

94. SCALE OF HOSPITAL STOPPAGES IN STATE HOSPITALS AND LUNATIC ASYLUM, MADRAS.

(G.Os. Nos. 434, Public, dated 31st March 1896; 676, Public, dated 17th June 1899.)

General Words.

1. Patients, excepting those employed in the Military department liable to pay hospital stoppages will, on admission, be required consistently with humane treatment, to pay hospital stoppages for ten days in advance and to continue to do so at the expiration of the periods for which such advances were paid; any sums remaining to the credit of patients at the time of their discharge will be refunded to them on demand.

NOTE Indian officers and soldiers in military employ treated in civil hospitals should be charged the rates of hospital stoppages prescribed for civil patients and police constables respectively. But hospital stoppages should be recovered from British officers and soldiers in military employ according to the rules applicable to them in Army Regulations, India. All seconded officers in civil employ and military pensioners should pay hospital stoppages at the rates charged for civil patients.

G O. No. 438,
Pub., dated
3rd May
1911
G O. No. 633,
Pub., dated
28th May
1912.
G O. No. 84,
Pub., dated
20th Jan.
1914.

2. Hospital stoppages will be recovered at the rates calculated on the actual income of the patients themselves, or of those legally bound to pay for them, while in hospital.

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3. Hospital stoppage rolls for patients belonging to all Military departments will be sent to the paymasters concerned for the recovery of amounts due by such patients.

Ordinary.

(G.Os. Nos. 434, Public, dated 31st March 1896; 676, Public, dated 17th June 1899)

				Rates.		
				RS.	A.	P.
Income from	Rs. 25 to Rs. 49	...	...	0	4	0
Do.	Rs. 50 to Rs. 99	...	...	0	8	0
Do.	Rs. 100 to Rs. 149	...	...	0	12	0
Do.	Rs. 150 to Rs. 199	...	...	1	0	0
Do.	Rs. 200 and upwards	...	...	2	0	0

NOTE—The daily average rates for Europeans and Indians in the Presidency State hospitals have been fixed with effect from the year 1913–14 at As. 10 and As. 5 respectively and for patients in the Lunatic Asylum, Madras, as below.—

				Average cost per diem	
				Europeans	Indians.
				AS.	AS.
Hospital patients	...	...	...	12	6
Ordinary patients	...	...	...	9	4½

(G.O. No. 1140, Public, dated 21st November 1913.)

Infants under 3 years—free.

Children from 3 to 8 years— $\frac{1}{8}$ rate of what is chargeable
for the head of the family.

Children from 8 to 15 years— $\frac{1}{4}$ rate do. do.

Children above 15 years and wives— $\frac{1}{2}$ rate do.

Military.

(Vide sections 860, 1008, 1009 and 1340 of the Army Regulations.)

				Rates.		
				RS.	A.	P.
All Commissioned Officers	...	...	...	2	0	0
Departmental officers with Honorary Rank and						
Senior Assistant Surgeons	...	...	...	1	4	0
Warrant Officers	...	...	...	0	12	0
Non-Commissioned Officers acting as Warrant						
Officers (Military or Medical)	...	...	...	0	8	0
Wives of officers noted above	...	...	...	Half rates.		
Soldiers of all grades and arms and school-						
masters	...	...	...	0	3	0
Schoolmistresses	...	...	...	0	2	0
Soldier's wife	...	...	...	0	1	0
Children	...	...	...	Nil.		

Marine.

(G.O. No. 1016, dated 28th September 1865.)

				Rates.		
				RS.	A.	P.
Officers and mates	...	...	...	2	0	0
Seamen	...	...	...	1	4	0
Ship lascars	...	...	...	0	2	6

(a) On the admission of civil patients, their ability to pay diet charges should be ascertained and entered in the admission book. If employed, their particular post or office, and department whether in the service of Government or in private employ, and their salary should invariably be inserted.

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(b) Assistant Surgeons are to enter on the diet sheets of employees of railways the designation, station and number of each patient.

(c) Medical Warrant Officers treated in Military or Civil Hospital shall pay according to the scale laid down for Warrant Officers (Departmental Circular No. 5980, dated 12th September 1874).

NOTE.—Warrant officer includes—

- (1) Conductor.
- (2) Sub-conductor.
- (3) Assistant Surgeon of the 1st, 2nd, 3rd and 4th class.

(Article 48 of the Civil Service Regulations.)

(d) Soldiers in hospital will be subject to a stoppage of As. 3 per diem. When under treatment for wounds received in action or on service with an army in the field, provided such wounds shall not have arisen from their own carelessness, the hospital stoppages will be remitted (G.O.G. No. 32, dated 10th February 1874).

(e) Wives and children of the soldiers of the garrison who cannot be sent to the female hospital at St. Thomas' Mount for treatment will be treated at military rates of recovery (G.O. No. 1481, Public, dated 13th March 1895).

(f) Hospital stoppages will be recovered on the actual income of the patients themselves, or of those legally bound to pay for them, while in hospital.

(g) If a patient in the general wards is removed into unoccupied quarters of the special wards for the convenience of nursing, he may be considered as an ordinary patient as a special case, but the Resident Medical Officer's sanction to such an arrangement should be obtained in writing.

Special Pay Wards.

4. All patients treated in the Special Pay Wards excepting those belonging to the Military department (for whom stoppage rolls will be sent to the Paymasters concerned) will, on admission, pay ten days' hospital stoppages in advance at the rates hereunder noted and continue to do so at the expiration of the periods for which such advances were paid. Any sum remaining to their credit at the time of their discharge will be refunded to them.

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Rules of Hospital Stoppages.

(*Vide* G.O. No. 840, Public, dated 16th August 1901.)

Monthly income of the patient or head of a family.										Scale of daily charges for Government officials.	Scale of daily charges for non-officials.
EUROPEANS AND EURASIANS.										RS. A. P.	RS. A. P.
Minimum	...	...	...	...	...	...	...	...	...	3 0 0	4 0 0
Rs. 300 to Rs. 399	...	...	...	...	...	...	...	...	...	4 0 0	5 8 0
„ 400 to „ 499	...	...	...	...	...	...	...	...	...	5 0 0	5 8 0
„ 500 to „ 599	...	...	...	...	...	...	...	...	...	6 0 0	7 0 0
„ 600 to „ 699	...	...	...	...	...	...	...	...	...	7 0 0	8 8 0
„ 700 to „ 799	...	...	...	...	...	...	...	...	...	8 0 0	10 0 0
„ 800 to „ 899	...	...	...	...	...	...	...	...	...	9 0 0	11 8 0
„ 900 to „ 999	...	...	...	...	...	...	...	...	...	10 0 0	13 0 0
„ 1,000 to „ 1,099	...	...	...	...	...	...	...	...	...	11 0 0	14 8 0
„ 1,100 and above	...	...	...	...	...	...	...	...	...	12 0 0	16 0 0
NATIVES.											
Minimum	...	...	...	...	...	...	...	...	...	0 8 0	0 12 0
Rs. 50 to Rs. 74	...	...	...	...	...	...	...	...	...	0 12 0	1 0 0
„ 75 to „ 99	...	...	...	...	...	...	...	...	...	1 0 0	1 8 0
„ 100 to „ 149	...	...	...	...	...	...	...	...	...	1 8 0	2 0 0
„ 150 to „ 199	...	...	...	...	...	...	...	...	...	2 0 0	3 0 0
„ 200 to „ 299	...	...	...	...	...	...	...	...	...	3 0 0	4 0 0
„ 300 and above	...	...	...	...	...	...	...	...	...	The rates for Europeans and Eurasians.	

NOTE.—(1) Military patients treated in the special wards of Civil Hospitals should be charged hospital stoppages at the rates prescribed for civil patients.

(G.O. No. 779, Public, dated 23rd June 1913)

(2) Indians who have entirely adopted European habits and style of living are admitted to the European wards on that account.

(G.O. No. 1430, Public, dated 6th November 1914)

(a) When the families of officials are entitled to free medical attendance, the charges for a wife or a child above twelve years of age will be those specified in column 2 above.

(b) When not so entitled, the charges will be those specified in column 3.

(c) In the case of non-officials, the charges for a wife or a child above twelve will be the same as for the head of the family.

(d) Children of twelve years of age and less will in all cases be charged half rates.

(e) When two or more children of the same person are in hospital at the same time, the total charge will not exceed the daily rate payable by the head of the family.

(f) For special nursing, an extra charge of Rs. 2 per day for each nurse will be levied.

There is no accommodation for Native female patients in the "Special Pay Wards"—*vide* G.O. No. 304, Public, dated 28th February 1896.

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GENERAL INSTRUCTIONS FOR DIETING PATIENTS.

1. Each diet is to be calculated from 12 noon on day of order to 12 noon next day. All new admissions before that hour shall be breakfasted on such extras as do not require much cooking. The diet ordered for that day shall commence with dinner.

NOTE.—In the case of all paying patients, charges should be made for days on which they are actually dieted.

(G.O. No. 138, Public dated 31st May 1912.)

2. On admission the Apothecary shall write "*Breakfast No. 1*" or "*No. 2*" across the extra columns of that day. The diet column being filled in by the Assistant Surgeon in charge of the Ward.

3. This "*Breakfast*" shall be as follows :

<i>For Natives.</i>		<i>For Europeans.</i>	
No. 1	{ Bread ... 6 oz. Mutton broth ... 1 pint.	No. 1	{ Bread ... 8 oz. Butter ... 1 " Eggs ... 2 No. Tea ... 1 pint.
No. 2	{ Milk ... 1 " Conjee, arrowroot. 1 "	No. 2	{ Milk ... 1 " Conjee, arrowroot. 1 "

4. On day of discharge no diet should be ordered. Patients should, as a rule, be discharged after the breakfast meal, but in the event of being necessarily detained "*Dinner No. 1*" or "*No. 2*" for natives and "*Dinner*" for Europeans shall be entered in the Diet Ticket across the extra columns of the day, and shall consist of—

<i>For Natives.</i>				<i>For Europeans.</i>							
No. 1.	{	Rice ...	10 oz.	Bread ...	...	...	4 oz.		
		Mutton ...	3 "					Mutton	6 "
		or									
		Fish ...	4 "									Potatoes ...	...	...	4 "
Pepper-water ...	$\frac{1}{2}$ pint.	Vegetable, country ...	...	...	4 "				
No. 2	{					Bread ...	6 oz.				
		Mutton broth...	1 pint.								

- N.B.—1. Each pint of milk to consist of 20 oz.
2. Each so-called pint tea to consist of 13 oz., inclusive of milk.
3. Each so-called pint conjee to consist of 10 oz.
4. Each so-called pint broth to consist of 16 oz.
5. Each so-called pint of jug-broth to consist of 8 oz.

NOTE.—The Accountant of the General Hospital may alter under his own initials mistakes in the names and designations of patients entered in the Civil bill book, but all important corrections should be attested by the Resident Medical Officer.

(G.O. No. 633, Public, dated 28th May 1912)

Table of Diets for European and East Indian Patients in the General Hospital, Madras.

Articles comprising the different heads of Diet for a day.

(A VOIR D'UN POIS WEIGHT.)

Infant.	Spoon.	Milk.	Hall.	Mixed.	Full.
Milk	1 1/2 pts	12 oz.	Mutton or chicken	Mutton	Mutton
Sugar	1 oz	2 lbs	Bread	Bread	Bread
Tea	1/4 "	1 oz	Butter	Butter	Butter
or	1 "	1/4 "	Potatoes	Hoppers	Potatoes
Salt	1 "	1 "	Salt	Butter	Country vegetable.
Coffee	1 "	1 "	Tea	Curry powder	Salt
Sugar	1 "	1 "	Coffee	Tamarind	Tea
Milk	1 "	1 "	Sugar	Ghee	Coffee
Hoppers	1 "	2 No	Milk	or	Sugar
No. 1	2 "		Ghee	Tea	Ghee
No. 2			Hoppers	Sugar	Milk
No. 3			" If half boiled "	Coffee	Hoppers
No. 4			" issue —	Milk	" If full boiled "
No. 5			Onions		Onions
No. 6			Barley		Barley
No. 7			Flour		Flour
No. 8			and omit ghee.		and omit ghee.
No. 9			" If stewed "		
No. 10			Pepper		
No. 11			Onions		
No. 12			Flour		
No. 13			Mint and parsley		

N.B.— 1) The meat in the "Hall" diet may be roasted, stewed or boiled, in "Full," roasted, grilled or boiled only.
 2) Extras may be ordered on all diets except "Full" and "Mixed." But stimulants and eggs may be given with any diet.
 3) The meat in the various diets should weigh in its raw state, exclusive of bone, the amount specified in the diets. If meat is issued with bone, 4 oz. per lb.
 4) Each lb. per should weigh 2 oz.
 5) Medicinal meats may, in exceptional cases, diet patients on extras alone.
 6) Prescribed diet 1 lb. per diet.

Table of Diets for Indian Patients in the General Hospital, Madras.

Articles comprising the different heads of diet for a day.

(Avoirdupois weight.)

Infant.	Spoon.	Milk.	Coffee.	Half.	Full.
Milk ... 1½ pts. Sugar ... 1 oz. Barley... 4 "	Rice ... 6 oz. Salt ... 180 gra.	Bread or rice ... 12 oz. Milk ... 1½ pts. Sugar ... 2 oz.	Bread ... 12 oz. Coffee ... 1 " Sugar ... 1 " Milk ... 4 " Sugar ... 2 " Hoppers ... 2 No.	Rice ... 12 oz. Mutton ... 4 " Ghee ... 1½ " Curry-pow- der ... 1 " Tamarind ... 1 " Vegetable, country ... 2 " Salt ... 2 " Coffee ... 2 " Sugar ... 2 " Milk ... 2 No. Hoppers ... 2 No. Butter-milk ... 2 No. Pepper-water ... 2 No.	Rice ... 20 oz. Buttermilk ... 1 pt. Chillies ... 1 oz. Pepper ... 1 " Garlic ... 1½ " Tamarind ... 1½ " Salt ... 2 " Mutton ... 6 " Fish ... 4 " Dhall ... 1 " Vegetable, country ... 4 " Curry-powder ... 1 " Tamarind ... 1 " Gingelly oil ... 1 " Salt ... 2 " Hoppers ... 2 No. Coffee ... 1 oz. Sugar ... 1 " Milk ... 2 "
No. 1, 2 pts. of barley water. Sugar ... 2 " or Arrow- root. 1 "	For Conjee Rice ... 2 oz. Salt ... 60 gra.	Rice ... 2 oz. Salt ... 60 gra.	Conjee.		
No. 11, 2 pts. of arrowroot conjee. Sugar ... 1 " Milk ... 6 "					

- NORMS** (1) One half diet mutton is given every day; on full diet it is given one day, vegetables, dhall and fish the next day.
- (2) Extras may be ordered on all diets except full. But stimulants and eggs may be given with any diet.
- (3) Arrack is the only stimulant allowed for natives, except under special circumstances (G.O. No. 1, dated 1st January 1889).
- (4) The meat in the various diets should weigh in the raw state, exclusive of bone, the weights specified in the table. If meat is issued with bone, an additional 4 oz. per lb. should be allowed.
- (5) Each hopper should weigh 2 oz.
- (6) Medical officers may, in exceptional cases, diet patients on extras alone.
- (7) The firewood for a native diet is calculated at 1 lb. per diet.

Table of Diets for European Patients in the Government Maternity Hospital, Madras.

Infant diet	Quan- tity.	Spoon.	Quan- tity.	Milk.	Quan- tity.	Half.	Quan- tity.	Mixed.	Quan- tity.	Full.	Quan- tity.
<i>Barley Water.</i>											
Milk ...	1½ pts.	Soojee or arrow- root ...	... 1 oz.	Bread ...	12 oz.	Chicken	10 oz.	Tea	½ oz.	Beef	12 oz.
Sugar ...	1 oz.	Sago or corn flour.	...	Milk for tea and coffee ...	4 "	mutton.	...	or Coffee	1 "	or Mutton	...
Barley ...	2 "	Tea ...	½ "	...	...	Bread	1 lb.	Hoppers	4 No.	Bread	1 lb.
<i>Arrowroot</i>		or	...	Milk for diet.	2 pts.	Potatoes	8 oz.	Mutton	8 oz.	Potatoes	8 oz.
<i>Conjee.</i>		Coffee ...	1 "	Butter ...	1 oz.	Tea ...	½ "	Rice	8 "	Tea	½ "
		Sugar ...	2 "	...	...	or Coffee	1 "	Curry-powder.	½ "	or Coffee	1 "
Milk ...	1½ pts.	Milk ...	4 "	Sugar ...	½ "	Sugar	1 "	Sugar	1 "	Sugar	1 "
Sugar ...	1 oz.	Firewood	3½ lb	Tea ...	...	Milk	4 "	Milk ...	4 "	Milk	4 "
Arrowroot ...	1 "	...	...	Coffee ...	1 "	Butter	1 "	Butter	1 "	Butter	1 "
		...	...	Firewood ...	3½ lb.	Onions	1 "	Bread	12 "	Onions	1 "
						Barley	½ "	Country vege- table.	6 "	Barley	½ "
						Flour	½ "	Salt ...	...	Salt	12 drs.
						Salt ...	½ "	Ghee	...	Ghee	1 oz.
						Ghee	1 "	Tamarind	...	Country vege- table.	8 "
						Firewood	3½ lb.	Ghee	1 "	Flour	½ "
								Firewood	3½ lb.	Firewood	3½ lb.

Beef, tea and all broths may be ordered "jugged" when the total quantity of the pint will not exceed 8 oz., and meat, bones, etc., will be strained from the broth. Onions and barley should be omitted. No broth or soup should be sent from the kitchen with grease on them.

Each pint of milk to consist of 20 oz.
Do, so-called pint tea to consist of 13 oz. inclusive of milk.
Do, so-called pint conjee to consist of 10 oz.
Do, so-called pin broth to consist of 16 oz.

Table of Diets for Indian Patients in the Government Maternity Hospital, Madras

Infant Diet.	Quan- tity.	Spoon.	Quan- tity.	Milk.	Quan- tity.	Coffee.	Quan- tity.	Half.	Quan- tity.	Full.	Quan- tity.
<i>Barley Water</i>											
Milk ..	1½ pts.	Sugar ..	1 oz.	Bread or rice...	12 oz.	Bread	12 oz	Mutton with- out bone.	4 oz.	Mutton	6 oz.
Sugar ..	1 oz.	Soojee or ar- rowroot cornflour.	1 "	Milk ..	1½ pts	Coffee	1 "	Rice ..	12 "	Rice	20 "
Barley ..	2 "	Firewood	2 lb	Sugar ..	2½ oz	Sugar	1½ "	Curry-powder...	1½ "	Curry-powder...	1½ "
				Rice ..	2 "	Milk ..	4 "	Tamarind	1½ "	Vegetable	4 "
				or		Soojee	1½ "	Salt	1½ "	Hoppers	2 No.
<i>Arrowroot</i>				Soojee or ar- rowroot.	1½ "	Firewood	2 lb.	Ghee	1½ "	Salt	1½ oz.
Conjee.				Salt ..	4 drs.			Vegetable	2 "	Tamarind	1½ "
Milk ..	1½ pts.			Firewood	2 lb.			Coffee	1½ "	Dhall (thrice a week).	1 "
Sugar ..	1 oz.							Sugar	1½ "	Fish	4 "
Arrowroot	1 "							Milk	2 "	Gingelly-oil	1 "
								Firewood	2 lb.	Pepper-water...	1½ pt.
										Coffee ..	1½ oz.
										Sugar ..	1½ "
										Milk ..	2 "
										Butter-milk	1½ pt.
										Rice conjee in lien of hoppers or coffee.	1 "
										Firewood	2 lb.

Each pint of milk to consist of 20 oz.

Do. so-called pint tea to consist of 13 oz. inclusive of milk.

Do. so-called pint conjee to consist of 10 oz.

Do. so-called pint broth to consist of 16 oz.

Beef, tea and all broths may be ordered "jugged" when the total quantity of the pint will not exceed 8 oz., and meat, bones, etc., will be strained from the broth. Onions and barley should be omitted. No broth or soup should be sent from the kitchen with grease on them.

Table of Diets for European and East Indian Patients in the Government Ophthalmic Hospital, Madras.

Articles comprising the different heads of diet for a day.

(Avoirdupois weight.)

Spoon.	Milk.	Half.	Mixed.	Full.
Arrowroot —	1 oz.	Mutton or chicken.	Mutton	Mutton
Sugar	12 oz.	Bread	Bread	Bread
Tea	2 pts.	Butter	Rice	Butter
or	1 oz.	Potatoes	Hoppers	Potatoes
Coffee	1 " 1 "	Salt	Butter	Country vegetable.
Sugar	1 " 1 "	Tea	Country vegetable.	Salt
Milk for tea	1 " 1 "	or	Curry-powder	Tea
Milk for conjee	4 " 4 "	Coffee	Tamarind	or
	2 No.	Sugar	Salt	Coffee
		Milk for tea	Ghee	Sugar
		Hoppers	Tea	Milk for tea
		Pepper	or	Ghee
		Hoppers	Coffee	Hoppers
		2 No	Sugar	If "full boiled" issue:
		If "half boiled" issue:	Milk for tea	Onions
		Onions		Barley
		Barley		Flour
		Flour		and omit ghee.
		and omit ghee.		
		If "steued":		
		Onions		
		Flour		
		Mint and parsley.		
		30 grs.		
		If "curried":		
		Curry powder		
		1 " 1 "		
		Tamarind		
		Onions		
		Oococnut		
		3 "		

N.B.—

Tea 1 pint. { Tea ... 1 oz.
 { Sugar 1 " (white).
 { Milk ... 2 "

Coffee 1 pt. { Coffee 1 oz.
 { Sugar 1 " (brown)
 { Milk... 3 "

N.B. (1) "Half" and "Full" diets may be made into curry or pepper-water, when needed.

(2) The meat in the "Half" diet may be roasted, grilled, stewed or boiled; in "Full," roasted, grilled or boiled only.

(3) Extras may be ordered on all diets except "Full" and "Mixed." But stimulants and eggs may be given with any diet.

(4) The meat in the various diets should weigh in its raw state, exclusive of bone, the amount specified in the diets. If meat is issued with bone 4 oz. per lb. should be allowed.

(5) Each hopper should weigh 2 oz.

(7) Firewood 4 lb. per diet for half, mixed and full.

(6) Medical officers may, in exceptional cases, diet patients on extras alone.

Table of Diets for Indian Patients in the Government Ophthalmic Hospital, Madras.

Articles comprising the different heads of diet for a day.

(Avoidupois weight.)

Spoon.	Milk.	Coffee.	Half	Full.
Rice ... 6 oz.	Bread or rice ... 12 oz.	...	Rice ... 12 oz.	Rice ... 20 oz.
... 180 grs.	Milk ... 1½ pts	...	Mutton ... 4 "	Butter-milk ... ½ pt.
...	Sugar ... 2 oz.	...	Ghee ... ½ "	{ Chillies ... 2 drs.
	For Conjee.	...	Curry powder ... ½ "	{ Pepper ... 2 "
	Rice ... 2 oz	...	Tamarind ... 2 "	{ Garlic ... 1 dr.
	Salt ... 2 drs.	...	Vegetable ... 2 "	{ Tamarind ... 4 drs.
		Conjee.	Salt ... ½ "	{ Mutton ... 1½ "
		...	Coffee ... 1 "	{ Salt ... 6 oz.
		...	Sugar ... 3 "	or
		...	Milk ... 2 No	Fish ... 4 oz.
		...	Hoppers ... ½ pt.	Dhall ... 1 "
		...	Butter-milk ... ½ "	Vegetable ... 4 "
		...	Pepper-water ... "	Curry-powder ... ½ "
				Tamarind ... ½ "
				Gingelly oil ... ½ "
				Salt ... ½ "
				Hoppers ... 2 No.
				Coffee ... ½ oz.
				Sugar ... 3 "
				Milk ... 4 drs.
				Onions ... 1 dr.
				Karipila leaves ... 1 dr.

NOTES.—(1) On half diet mutton is given every day ; on full diet it is given one day, vegetables, dhall and fish the next day.

(2) Extras may be ordered on all diets except full. But stimulants and eggs may be given with any diet

(3) Arrack is the only stimulant allowed for Indians, except under special circumstances (G.O., dated 1st January 1889, No. 1)

(4) The meat in the various diets should weigh in the raw state, exclusive of bone, the weights specified in the table. If meat is issued with bone, an additional 4 oz per lb. should be allowed.

(5) Each hopper should weigh 2 oz.

(6) Medical officers may, in exceptional cases, diet patients on extras alone.

(7) Rice conjee is preferred by Indians ; if any other kind is required it can be ordered as an extra.

(8) One pint. butter-milk = 6 oz. milk.

*Table of Diets for Caste Patients in the Government Ophthalmic Hospital,
Madras.*

Articles comprising the different heads of Diet for a day.

(Avoirdupois weight.)

Spoon.	Milk.	Full.
Raw rice ... 6 oz.	Raw rice or bread. 12 oz.	Raw rice ... 20 oz.
Salt ... 180 grs.	Milk ... 1½ pts.	Ghee ... 1 "
	Sugar ... 2 oz.	Dhall ... 2 "
	Plate leaves ... 2 No.	Curry-powder ... ½ "
	<i>For Conjee.</i>	Gingelly oil ... ½ "
	Raw rice ... 2 oz.	Salt ... ¼ "
	Salt ... 2 drs.	Tamarind ... ½ "
		Pepper-water ... 1 pt.
		Butter-milk ... 1 "
		Coffee ... 1 "
		Vegetable ... 8 oz.
		Plantains ... 4 No.
		Plate leaves ... 2 "
		Black gram ... 2 drs.
		Karipilai leaves ... 1 dr
		Asafoetida ... 10 grs.

Scale of Diets for European Patients in the Government Leper Hospital, Madras.

Spoon.	Milk.	Mixed.	Full.
Sago or arrowroot conjee. 2 pts.	Bread 12 oz.	Rice 12 oz.	Mutton 12 oz.
Tea or coffee ... 2 "	Butter 1 "	Mutton or 12 "	Potatoes 8 "
* Sugar, white ... 1 oz.	Milk 2 pts.	Chicken 10 "	Bread 16 "
Firewood 2 lb.	Tea or coffee 2 "	Bread 8 "	Vegetable, country 8 "
	* Sugar, white 1 oz.	Vegetable, country 6 "	Butter 1 "
	Firewood 2 lb.	Butter 1 "	Ghee 1 "
		Cocoanut 1 "	Salt 12 dra.
		Salt 12 dra.	
		Tamarind 8 "	
		Curry-powder 8 "	
		Hoppers 6 No.	Hoppers 2 No
		Tea or coffee 2 pts.	Tea or coffee 2 pts.
	* Sugar, white 1 oz.	* Sugar, white 1 oz.	* Sugar, white 1 oz.
	* Onions 1 "	* Onions 1 "	Beef 12 "
	* Beef, one day and ... 12 "	* Beef, one day and ... 12 "	Fish 8 "
	* Fish, one day 8 "	* Fish, one day 8 "	* Onions 1 "
	Firewood 2 lb.	Firewood 2 lb.	Firewood 2 lb.

* Vide Surgeon-General's No. 2290, dated 12th April 1907.

Table of Diets for Indian Patients in the Government Leper Hospital, Madras.

Spoon.	Milk.	Half.	Full.							
Sago conjee	3 pts.	Rice	...	8 oz.						
Tea or coffee	2 "	Bread	...	4 "						
Firewood	1 lb.	Coffee	...	1 pt.						
		Milk	...	1 "						
		Sugar	...	1 oz.						
		Firewood	...	1 lb.						

NOTE.—(a) Extras may be ordered on spoon and milk diets only.

(b) Half diets is $\frac{1}{2}$ of the scale of full diet.

(c) Stimulants and eggs may be given with any diet.

* G.O. No. 436, Public, dated 24th June 1909.

Scale of Diet for European Patients in the Government Voluntary Venereal Hospital, Madras.

Infant.	Spoon.	Milk.	Half.	Mixed.	Full.
Milk ... 1½ pts.	Arrowroot ... 1 oz.	Bread ... 12 oz.	Mutton or chicken ... 10 oz.	Mutton ... 8 oz.	Mutton ... 12 oz.
Sugar ... 1 oz.	Sugar ... 1 "	Hoppers ... 2 No.	Bread ... 16 "	Bread ... 12 "	Bread ... 1 lb.
No. 1-2 pts. of Barley water.	Tea ... ½ "	Milk ... 2 pts	Hoppers ... 2 No.	Rice ... 8 "	Hoppers ... 2 No.
	Coffee ... 1 "	Butter ... 1 oz.	Butter ... 1 oz.	Hoppers ... 6 No.	Butter ... 1 oz.
No. 1-2 pts. of Sugar ... 2 "	Sugar ... 1 "	Tea ... ½ "	Salt ... 1 "	Butter ... 1 oz.	Potatoes ... 8 "
	Milk ... 4 "	or Coffee ... 1 "	Ghee ... 1 "	Country Vegetable ... 6 "	Country Vegetable ... 8 "
No. 2-2 pts. of Arrowroot conje.	Arrowroot 1 oz.	Sugar ... 1 "	or Coffee ... 4 "	Curry-powder ½ "	Salt ... ½ "
		Milk ... 4 "	Milk ... 4 "	Tamarind ... ½ "	Ghee ... 1 "
No. 2-2 pts. of Sugar ... 1 "	Sugar ... 1 "	Milk ... 4 "	If "half boiled": Onions ... 1 oz Barley ... ½ " Flour ... ½ " and omit ghee.	Salt ... ½ "	Tea ... ½ "
				Ghee ... 1 "	or Coffee ... 1 "
No. 2-2 pts. of Milk ... 6 "	Milk ... 6 "	Milk ... 4 "	If "stewed": Pepper ... 30 grs. Onions ... 1 oz. Flour ... ½ " Mint and parsley ... 30 grs.	Tea ... ½ "	Sugar ... 1 "
				or Coffee ... 1 "	Milk ... 4 "
No. 2-2 pts. of Sugar ... 1 "	Sugar ... 1 "	Milk ... 4 "	If "full boiled": Onions ... 1 oz. Barley ... ½ " Flour ... ½ " and omit ghee.	Sugar ... 1 "	If "full boiled": Onions ... 1 oz.
				Milk ... 4 "	Barley ... ½ "
No. 2-2 pts. of Milk ... 6 "	Milk ... 6 "	Milk ... 4 "			Flour ... ½ "
					and omit ghee.

Extras may be ordered on all diets, except "full" and "mixed" but stimulants and eggs may be given with any diet.
For each diet 3½ lb. of firewood is allowed.

Scale of Diets for Indian Patients in the Government Voluntary Venereal Hospital, Madras.

Infant.	Spoon.	Milk.	Coffee.	Half.	Full.
Milk ... 1½ pts.	Rice ... 6 oz.	Bread or rice. 12 oz.	Bread...	Rice ... 12 oz.	Rice ... 20 oz.
Sugar ... 1 oz.	Salt ... 180 grs.	Milk ... 1½ pt.	Coffee...	Mutton ... 4 "	Buttermilk ... ½ pt.
{ Barley ... 4 oz.	Firewood ... 2 lb.	Sugar ... 2 oz.	Sugar...	Vegetable on mutton days.	{ Chillies ... 1 oz.
No. 1, 2 pts. of barley water.			Milk ... 4 "	Ghee ... 2 "	{ Pepper ... 1 "
{ Sugar ... 2 "		For conjee—	Sugar... 2 "	Curry-powder.	{ Garlic ... 1 "
or		Rice ... 2 oz.	Hoppers ... 2 No.	Salt ... ½ "	{ Tamarind. 4 "
{ Arrow-root ... 1 oz.		Salt ... 60 grs	Conjee.	Salt ... ½ "	{ Salt ... 3 "
conjee.		Firewood ... 2 lb.		Tamarind ... ½ "	Mutton ... 6 "
{ Sugar ... 1 "			Rice ... 2 oz.	Pepper-water... ½ pt	or Fish ... 4 "
{ Milk ... 6 "			Salt ... 60 grs.	Butter-milk ... ½ "	Dhall ... 1 "
Firewood ... 2 lb.			Firewood ... 2 lb.	Hoppers ... 2 No	Vegetable country. 4 "
				Coffee ... ½ oz	Curry powder ... ½ "
				Sugar ... 2 "	Tamarind ... ½ "
				Milk ... 2 "	Gingelly oil ... 1 "
				Firewood ... 2 lb.	Salt ... ½ "
					Hoppers ... 2 No
					Coffee ... ½ oz.
					Sugar ... ½ "
					Milk ... ½ "
					Firewood ... 2 lb.

NOTES.—(1) On half diet mutton is given every day ; on full diet it is given one day, vegetables, dhall and fish, the next day.

(2) Extras may be ordered on all diets except full But stimulants and eggs may be given with any diet.

(3) Arrack is the only stimulant allowed for natives, except under special circumstances (G.O. No 41, dated 16th January 1904. S.Gs No. 10 G. 348, dated 23rd January 1909.)

Table of Diets for European and East Indian Patients in the Government Lunatic Asylum, Madras.

Articles comprising the different heads of diet for a day.

(Avoirdupois weight.)

Spoon	Milk	Half	Mixed.	Full
Arrowroot ...	1 oz.	Mutton or chicken	Mutton	Mutton
Sugar ...	2 pts	Bread ...	Bread	Bread
Tea or ...	1 oz	Butter ...	Rice	Butter
Coffee ...	$\frac{1}{2}$ "	Potatoes ...	Hoppers	Potatoes
Sugar ...	1 "	Salt ...	Butter	Country vegetables.
Milk ...	1 "	Tea or ...	Country vegetables.	Salt ...
	$\frac{1}{2}$ "	Coffee ...	Curry-powder	Tea or ...
	2 No	Sugar ...	Tamarind	Coffee
	1 $\frac{1}{2}$ lb.	Milk ...	Salt ...	Sugar
		Ghee ...	Tea or	Milk
		Hoppers ...	Coffee	Hoppers
		Firewood...	Sugar	Firewood
		If "half boiled" issue:	Milk	If "full boiled" issue:
		Onions ..	Firewood	Onions
		Barley ..		Barley
		Flour ...		Flour
		and omit ghee		and omit ghee.
		If "stewed":		
		Pepper ...		
		Onions ...		
		Flour ...		
		Mint and parsley		
		80 grs		
		1 oz		
		$\frac{1}{2}$ "		
		$\frac{1}{2}$ "		
		80 grs		
		1 oz		
		$\frac{1}{2}$ "		
		$\frac{1}{2}$ "		
		80 grs		

NOTES.—(1) The meat in the "Half" diet may be roasted, grilled, stewed or boiled, in "Full," roasted, grilled or boiled only.

(2) Extras may be ordered on all diets except "Full" and "Mixed." But stimulants and eggs may be given with any diet

(3) The meat in the various diets should weigh in its raw state, exclusive of bone, the amount specified in the diets. If meat is issued with bone, 4 oz. per lb. should be allowed.

(4) Each hopper should weigh 2 oz.

(5) Medical officers may, in exceptional cases, diet patients on extras alone

Scale of Diet for Europeans in the Government Lunatic Asylum, Madras.

(Revised as per G.O. No. 1307, Judicial, dated 30th July 1889.)

Ordinary Diet.

Monday, Wednesday and Friday.	M.	F.	Tuesday, Thursday and Saturday.	M.	F.	Sunday.	M.	F.
Mutton with bone ... oz.	8	6	Mutton with bone ... oz.	12	10	Fish ...	8	6
Bread ... "	4	4	Bread ... "	4	4	Bread ...	4	4
Rice ... "	12	10	Rice ... "	12	10	Rice ...	12	10
Vegetable, country ... "	4	4	Butter ... "	$\frac{1}{2}$	$\frac{1}{2}$	Butter ...	$\frac{1}{2}$	$\frac{1}{2}$
Butter ... "	$\frac{1}{2}$	$\frac{1}{2}$	Salt ... "	$\frac{1}{2}$	$\frac{1}{2}$	Salt ...	$\frac{1}{2}$	$\frac{1}{2}$
Curry-powder ... "	$\frac{1}{2}$	$\frac{1}{2}$	Ghee ... "	1	1	Ghee ...	1	1
Salt, common ... "	$\frac{1}{2}$	$\frac{1}{2}$	Onions ... "	1	1	Eggs ...	2	2
Ghee ... "	$\frac{1}{2}$	$\frac{1}{2}$	Curry-powder ... "	$\frac{1}{2}$	$\frac{1}{2}$	Curry-powder ...	$\frac{1}{2}$	$\frac{1}{2}$
Onions ... "	1	1	Tamarind ... "	$\frac{1}{2}$	$\frac{1}{2}$	Tamarind ...	$\frac{1}{2}$	$\frac{1}{2}$
Pepper ... "	1	1	Coffee ... "	1	1	Coffee ...	1	1
Coffee ... "	1	1	Milk ... "	4	4	Milk ...	4	4
Milk ... "	4	4	Sugar ... "	1	1	Sugar ...	1	1
Sugar, white ... "	1	1	Firewood ... lb.	1 $\frac{1}{2}$	1 $\frac{1}{2}$	Firewood ...	1 $\frac{1}{2}$	1 $\frac{1}{2}$
Firewood ... lb.	1 $\frac{1}{2}$	1 $\frac{1}{2}$						
N.B.—The meat is to be made into curry.			N.B.—The meat is to be made into curry.			N.B.—Eggs made into curry.		
Beef on Monday.			Beef on Thursday.			Fish to be curried.		

Scale of Diet for Special Paying European Patients in the Government Lunatic Asylum, Madras.

[illegible]

Table of Diets for Indian Patients in the Government Lunatic Asylum, Madras

Articles comprising the different heads of diet for a day.

(Avoirdupois weight.)

Spoon.	Milk.	Coffee.	Half.	Full.
Rice ... 6 oz.	Bread or Rice ... 12 oz.	Bread ...	Rice ... 12 oz.	Rice ... 20 oz.
Salt ... 180 grs.	Milk ... 1½ pts.	Coffee ...	Mutton ... 4 "	Butter-milk ... ½ pt.
	Sugar ... 2 oz.	Sugar ...	Ghee ... 1 "	Chillies ... 2 drs.
	For Coffee.	Milk ...	Curry-powder ... 1 "	Pepper ... 2 "
	Rice ... 2 oz.	Sugar ...	Tamarind ... 1 "	Garlic ... 1 dr.
	Salt ... 60 grs.	Hoppers ...	Vegetable ... 2 "	Tamarind ... 4 drs.
	Firewood ... 1½ lb.		Salt ... 1 "	Salt ... 1½ "
		Conjee.	Coffee ... 1 "	Mutton ... 6 oz.
			Sugar ... 2 "	
			Milk ... 2 "	or
			Hoppers ... 2 No.	
			Butter-milk ... 1 pt.	Fish ... 4 oz.
			Pepper water ... 1½ "	Dhall ... 1 "
			Firewood ... 1½ lb.	Vegetable ... 4 "
				Curry-powder ... 1 "
				Tamarind ... 1 "
				Gingelly-oil ... 1 "
				Salt ... 2 No.
				Hoppers ... 2 No.
				Coffee ... 1 oz.
				Sugar ... 2 "
				Milk ... 1½ lb.
				Firewood ...

NOTES (1) On half diet mutton is given every day ; on full diet it is given one day, vegetables, dhall and fish the next day.

(2) Extras may be ordered on all diets except full. But stimulants and eggs may be given with any diet.

(3) Arrack is the only stimulant allowed for natives, except under special circumstances (G.O. No. 1, dated 1st January 1889).

(4) The meat in the various diets should weigh in the raw state, exclusive of bone, the weights specified in the table. If meat is issued with bone, an additional 4 oz. per lb. should be allowed.

(5) Each hopper should weigh 2 oz.

(6) Medical officers may, in exceptional cases, diet patients on extras alone.

Scale of Diets for Indian Patients in the Government Lunatic Asylum, Madras.

(Revised as per G.O No. 1292, dated 26th June 1893, Judicial.)

A.—Ragi diet.

Articles of diet.	Monday		Tuesday		Wednesday.		Thursday		Friday.		Saturday.		Sunday	
	Males.		Females.		Males.		Females.		Males.		Females.		Males.	
	LB. OZ.	LB. OZ.	LB. OZ.	LB. OZ.	LB. OZ.	LB. OZ.	LB. OZ.	LB. OZ.	LB. OZ.	LB. OZ.	LB. OZ.	LB. OZ.	LB. OZ.	LB. OZ.
Cholam, ragi or cumbu.	1 8	1 4	1 8	1 4	0 11	1 8	1 4	1 8	1 4	1 8	1 4	1 8	0 11	0 11
Dhal...	0 2	0 2	0 4	0 4	0 2	0 2	0 4	0 4	0 2	0 4	0 4	0 4	0 4	0 4
Ghee or ...	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1
Gingelly-oil.	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½
Tamarind	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½
Salt ...	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1
Curry-powder	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½
Vegetable ...	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6
Onions	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½
Garlic	0 80 gr.	0 80 gr.	...	...	0 80 gr.	0 80 gr.	...	...	0 30 gr.	0 30 gr.	...	...	...	...
Meat or fish *	0 5	0 4	...	...	0 5	0 4	...	...	0 5	0 4	...	...	...	...
Firewood †	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rice ...	...	...	...	...	0 12	0 10	...	...	...	...	...	...	0 12	0 10

* Mutton without bone or 2½ oz. salt fish on Monday, Wednesday and Friday.
 Gingelly-oil shall usually be used for all patients, but ghee may be substituted for any in ill-health.

† 8 lb. a week.

Scale of Diets for Indian Patients in the Government Lunatic Asylum, Madras—cont.

B—Rice diet.

Articles of Diet.	Monday		Tuesday		Wednesday		Thursday		Friday		Saturday		Sunday	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
Rice ...	LB. 1 OZ. 4	LB. 1 OZ. 2	LB. 1 OZ. 4	LB. 1 OZ. 2	LB. 1 OZ. 4	LB. 1 OZ. 2	LB. 1 OZ. 4	LB. 1 OZ. 2	LB. 1 OZ. 4	LB. 1 OZ. 2	LB. 1 OZ. 4	LB. 1 OZ. 2	LB. 1 OZ. 4	LB. 1 OZ. 2
Dholl ...	0 2	0 2	0 4	0 4	0 2	0 2	0 4	0 4	0 2	0 2	0 4	0 4	0 4	0 4
Ghee or ..	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1
Gingelly-oil ..	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½
Tamarind ...	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½
Salt ...	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1
Curry-powder	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½
Vegetable ...	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6
Onions ..	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½	0 ½
Garlic ...	0 30	0 30	...	...	0 30	0 30	...	...	0 30	0 30	...	...	...	...
Meat or fish * ..	gr. 0 5	gr. 0 4	...	...	gr. 0 5	gr. 0 4	...	...	gr. 0 5	gr. 0 4	...	...	...	...
Firewood † ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Mutton without bone, Monday and Friday.

Males. 2½ oz.
Females. 2 oz.Salt fish, Wednesday. 2½ oz.
Gingelly-oil shall usually be used for all patients, but ghee may be substituted for any in ill-health.

† 8 lb. a week.

Nomenclature of Extras authorized for use in the Government Civil Hospitals in the Presidency Town.(a)

Number of Formule.	Names.	Number of Formule.	Names.
	Almonds.*	33	Fish, fried.
	Apples.*	34	Do. moli.
1	Arrowroot blanc mange.	35	Fruit, stewed.*
2	Do. conjee.		Ghee.
3	Do. jelly.	36	Ginger tea.
	Barley.		Grapes.
4	Barley-water.		Hoppers.
5	Beef-juice.		Ice.
6	Beef-tea.	37	Irish stew.
7	Do. jugged.		Lemonade.
	Biscuits.*	38	Lime-juice.
8	Blanc mange.	39	Lime-pudding.*
9	Bran-biscuits.		Limes.
	Bread.	40	Linseed tea.
10	Bread-pudding.		Mangoes.
	Butter.		Mellin's food.
	Butter-milk.		Milk.
11	Chicken, boiled.*	41	Mutton broth.
12	Do. broth.	42	Do. chops.
13	Do. curry.	43	Do. chops, boiled.
14	Do. cutlets.*	44	Do. curry.
15	Do. fricasee.*	45	Do. cutlets.
16	Do. grilled.*		Do. fat.
17	Do. jelly.*	46	Do. fried.
18	Do. knsee.*	47	Do. minced.
19	Do. pepper-water.	48	Do. pepper-water.
20	Do. stew.*	49	Do. pillao.
21	Cocoa.*	50	Do. stew.
22	Coffee with milk.	51	Oatmeal porridge.*
23	Cornflour blanc mange.*		Oranges.
24	Do. conjee.		Peas.*
25	Do. pudding.*		Pepper.
26	Curry-powder.	52	Pepper-water.
27	Custard.*	53	Pigeon roast.*
	Dhall.	54	Do. stew.*
	Eggs.		Plantains.
28	Do. fried.*	55	Plantain fritters.
29	Do. omelette.*		Plums.*
30	Do. poached.		Pomegranate.
	Essence of beef, Brand's.		Potatoes.
	Do. of chicken, Brand's.	56	Potato cutlets.*
	Do. of mutton do.	57	Rabbit.
	Extract of beef, Liebeg's.		Rice.
	Fish.	58	Do. conjee water.
31	Do. boiled.	59	Do. pudding.
32	Do. curry.	60	Sago conjee.

(a) From the report of the Committee of 1889, slightly modified.

NOTE.—The extras with asterisks are only for Europeans and Eurasians.

Nomenclature of Extras authorized, etc.—cont.

Number of Formulæ.	Names.	Number of Formulæ.	Names.
61	Sago jelly.	75	Vermicelli pudding.
62	Do. pudding.	76	Wheat cakes.
63	Scoth brotch, beef.		
64	Sheep-trotter jelly.		
65	Do. stew.		
	Soda-water.		<i>Wines and Stimulants.</i>
66	Soojee conjee.		Arrack.
67	Do. jelly		Beer.*
68	Do. pudding.		Brandy.
69	Spice powder.		Burgundy.*
	Sugar.		Claret.*
70	Tapioca conjee.		Constantia.*
71	Do. pudding.*		Frontignac.*
72	Tea with milk.		Gin (Old Tom).
73	Teal roast.*		Porter.*
	Tyre.		Port Wine.
	Vegetable, country.		Sherry.*
74	Do. curry, Europe.		Whiskey.*
	Do. Europe.*		Champagne.

NOTE.—The extras with asterisks are only for Europeans and Eurasians.

Formulæ for preparation of Extra Diets

1. Arrowroot blanc mange—

Arrowroot	...	oz.	1
Sugar	...	"	1
Lime	...	no.	1
Milk	...	pt.	1
Ice	...	lb.	$\frac{1}{2}$

2. Arrowroot conjee, per pint—

Arrowroot	...	oz.	$\frac{1}{2}$
Sugar	...	"	$\frac{1}{2}$
Milk	...	"	3

3. Arrowroot jelly—

Arrowroot	...	oz.	$1\frac{1}{2}$
Sugar	...	"	1
Egg	...	no	1
Milk	...	oz	2

4. Barley-water, 1 pint—

Barley	...	oz.	2
Sugar	...	"	1

5. Beef-juice, 1 lb.—

Hydrochloric acid ... drops 40
Salt ... oz. $\frac{1}{4}$
or prepare as follows:—Mince the beef and put in a jar adding 60 grains of salt to one pound of beef, cover the jar with paste and leave it in hot water near fire for three hours and then strain the juice with a clean piece of muslin.

6. Beef-tea, 1 pint—

Beef, without bone...	oz.	12
Salt ...	grs.	60
Pepper ...	"	10

7. Beef-tea, jugged—

Beef	...	oz.	16
Salt	...	grs.	60
Pepper	...	"	20

Water sufficient to just cover meat when placed in jar. To be jugged for three hours.

Formulæ for preparation of Extra Diets—cont.

- | | | | | |
|-----------------------------------|------|---------------|--|--|
| 8. Blanc mange— | | | | |
| Gelatine | oz. | 1 | | |
| Sugar | " | 1 | | |
| Lime... .. | no. | 1 | | |
| Ice | lb. | $\frac{1}{2}$ | | |
| Eggs | no. | 2 | | |
| Milk | pt. | 1 | | |
| 9. Bran-biscuits, 1 lb.— | | | | |
| Bran... .. | oz. | 16 | | |
| Salt | " | $\frac{1}{2}$ | | |
| Ghee | " | 2 | | |
| 10. Bread pudding— | | | | |
| Bread | oz. | 4 | | |
| Sugar | " | 1 | | |
| Eggs | no. | 2 | | |
| Milk | oz. | 15 | | |
| 11. Chicken, boiled— | | | | |
| Chicken, no. 1 | oz. | 10 | | |
| Salt | grs. | 60 | | |
| Flour... .. | oz. | 1 | | |
| 12. Chicken broth, 1 pint— | | | | |
| Chicken, no. 1 | oz | 10 | | |
| Barley | " | $\frac{1}{4}$ | | |
| Salt | grs. | 60 | | |
| 13. Chicken curry— | | | | |
| Chicken, no. 1 | oz | 10 | | |
| Ghee | " | $\frac{1}{2}$ | | |
| Curry-powder | " | $\frac{1}{2}$ | | |
| Tamarind | " | $\frac{1}{4}$ | | |
| Onions | " | $\frac{1}{2}$ | | |
| Salt | grs. | 60 | | |
| Cocoanut | oz. | 3 | | |
| 14. Chicken, cutlets— | | | | |
| Chicken, no. 1 | oz. | 10 | | |
| Ghee... .. | " | 1 | | |
| Salt | grs. | 30 | | |
| Onions | oz. | $\frac{1}{2}$ | | |
| 15. Chicken fricasee— | | | | |
| Chicken, no. 1 | oz. | 10 | | |
| Milk | pt. | $\frac{1}{2}$ | | |
| Onions | oz. | 1 | | |
| Salt | grs. | 60 | | |
| Pepper | " | 10 | | |
| Butter | oz. | 1 | | |
| Cornflour | " | $\frac{1}{2}$ | | |
| 16. Chicken, grille— | | | | |
| Chicken, no. 1 | oz. | 10 | | |
| Ghee | " | 1 | | |
| Salt | grs. | 60 | | |
| Pepper | " | 30 | | |
| 17. Chicken jelly— | | | | |
| Chicken, no. 2 | oz. | 20 | | |
| Sugar | " | 1 | | |
| Lime | no. | 1 | | |
| Eggs | " | 2 | | |
| Ice | lb. | 1 | | |
| 18. Chicken kusee— | | | | |
| Chicken, no. 1 | oz. | 10 | | |
| Rice | " | 2 | | |
| Onions | " | $\frac{1}{2}$ | | |
| Salt | grs. | 60 | | |
| Pepper | " | 10 | | |
| Ghee | oz. | $\frac{1}{2}$ | | |
| 19. Chicken pepper-water, 1 pint— | | | | |
| Chicken, no. 1 | oz. | 10 | | |
| Curry-powder | " | $\frac{1}{2}$ | | |
| Ghee | " | $\frac{1}{2}$ | | |
| Salt | grs. | 60 | | |
| Tamarind | oz. | $\frac{1}{4}$ | | |
| Lime | no. | 1 | | |
| Cocoanut | oz. | 3 | | |
| 20. Chicken stew— | | | | |
| Chicken | no. | 1 | | |
| Ghee | oz. | 1 | | |
| Flour | " | 1 | | |
| Onion | " | $\frac{1}{2}$ | | |
| Spice | grs. | 30 | | |
| Salt | " | 120 | | |
| 21. Cocoa, 1 cup— | | | | |
| Cocoa | oz. | 1 | | |
| Milk | pt. | 1 | | |
| Sugar | oz. | $\frac{1}{2}$ | | |
| 22. Coffee, with milk, 1 pint— | | | | |
| Coffee powder | oz. | $\frac{1}{2}$ | | |
| Sugar | " | $\frac{1}{2}$ | | |
| Milk | " | 2 | | |
| 23. Cornflour blanc mange— | | | | |
| Cornflour | oz. | 1 | | |
| Sugar | " | 1 | | |
| Lime | no. | 1 | | |
| Ice | lb. | 2 | | |
| Milk | pt. | 1 | | |
| 24. Cornflour conjee— | | | | |
| Cornflour | oz. | $\frac{1}{2}$ | | |
| Sugar | " | $\frac{1}{2}$ | | |
| Milk | " | 3 | | |
| 25. Cornflour pudding— | | | | |
| Cornflour | oz. | 2 | | |
| Sugar | " | 1 | | |
| Eggs | no. | 2 | | |
| Milk | oz. | 15 | | |
| Spice-powder | grs. | 20 | | |

Formulæ for preparation of Extra Diets—cont.

	Native.	European		
26. Curry-powder—			34. Fish moli—	
Chillies ... lb.	3	lb.	1	Fish ... oz.
Black pepper ... oz.	10	"	$\frac{1}{2}$	Ghee ... "
Coriander ... lb.	6	"	8	Flour ... "
Turmeric ... oz.	10	"	2	Cocoanut ... "
Cummin-seed ... "	10	"	1	Lime ... no.
Mustard ... "	10	"	$\frac{1}{2}$	Green chillies ... oz.
Vendium ... "	10	"	$\frac{3}{4}$	Ginger ... "
Garlic ... "	3	"	$\frac{1}{2}$	Onions ... "
Dry ginger... "	"	"	$\frac{1}{2}$	
Poppy seeds ... "	"	"	$\frac{1}{2}$	35. Fruit, stewed—
				Fruit ... oz.
27. Custard—				Sugar ... "
Milk ... pt	1			
Sugar ... oz.	1			36. Ginger tea, 1 pint—
Eggs ... no.	2			Ginger ... oz.
				Sugar ... "
28. Eggs, fried—				Milk ... "
Egg ... no.	1			
Ghee ... oz.	$\frac{1}{4}$			37. Irish stew—
Salt ... grs.	30			Mutton without
Pepper ... drs.	1			bone ... oz.
				Ghee ... "
29. Eggs, omelette—				Salt, country ... "
Eggs ... no.	3			Potatoes ... "
Onions ... oz.	$\frac{1}{2}$			Onions ... "
Ghee ... "	1			Mint and parsley ... drs.
Green chillies no. 1 or	60			Flour (Australian) ... oz.
Salt ... drs.	1			
				38. Lime-juice, 1 pint—
30 Eggs, poached—				Limes ... no.
Egg ... no.	1			Sugar ... oz.
Butter ... grs.	60			
Bread for toast ... oz.	1			39. Lime pudding—
Salt ... grs.	30			Eggs ... no.
				Sugar ... oz.
31. Fish, boiled—				Butter ... "
Fish ... oz.	8			Limes ... no.
Pepper ... grs.	10			
Salt ... "	30			40. Linseed tea—
Cornflour ... oz.	$\frac{1}{2}$			Linseed ... oz.
				Sugar ... "
32. Fish curry—				Milk ... "
Fish ... oz.	8			
Ghee ... "	1			41. Mutton broth, 1 pint—
Curry-powder ... "	$\frac{1}{2}$			Mutton with bone ... oz.
Tamarind ... "	$\frac{1}{2}$			Barley ... "
Onions ... "	$\frac{1}{2}$			With sufficient water
Salt, country ... "	$\frac{1}{2}$			to produce ... "
				Pepper ... grs.
33. Fish, fried—				Salt ... "
Fish... ... oz.	8			
Ghee ... "	1			42. Mutton chops—
Flour ... "	1			Mutton ... lb.
Salt ... grs.	30			Ghee ... oz.
Turmeric ... oz.	$\frac{1}{4}$			Pepper ... grs.
				Salt ... "

Formulæ for preparation for Extra Diets—cont.

43. Mutton chops, boiled—

Mutton	...	...	oz.	8
Ghee	...	...	"	$\frac{1}{2}$
Pepper	...	...	grs.	10
Salt	...	...	"	30
Onions	...	...	oz.	1
Barley	...	...	"	$\frac{1}{2}$

44. Mutton Curry—

Mutton	...	...	oz.	8
Ghee	...	...	"	$\frac{1}{2}$
Curry powder	...	...	"	$\frac{1}{2}$
Tamarind	...	...	"	$\frac{1}{2}$
Onions	...	...	"	$\frac{1}{2}$
Salt	...	...	grs.	30
Cocoanut	...	...	oz.	3

45. Mutton cutlets—

Mutton	...	...	oz.	8
Salt	...	...	grs.	60
Ghee	...	...	oz.	$\frac{1}{2}$
Onions	...	...	"	$\frac{1}{2}$
Pepper	...	...	grs.	30

46. Mutton, fried—

Mutton	...	...	oz.	8
Ghee	...	...	"	1
Salt	...	...	grs.	30

47. Mutton, minced—

Mutton	...	...	oz.	8
Ghee	...	...	"	1
Salt	...	...	grs.	30
Pepper	...	...	"	10
Mint and parsley	...	...	"	30

48. Mutton pepper-water—

Mutton	...	...	oz.	12
Curry-powder	...	...	"	$\frac{1}{2}$
Ghee	...	...	"	$\frac{1}{2}$
Onions	...	...	"	1
Salt	...	...	grs.	60
Lime	...	...	no.	1
Pepper	...	...	grs.	60
Cocoanut	...	...	oz.	3

49. Mutton pillao—

Mutton	without			
bone	...	...	oz.	6
Ghee	...	...	"	2
Table rice	...	...	"	2
Spice	...	...	drs.	2
Salt	...	...	"	2
Onions	...	...	"	2

50. Mutton stew—

Mutton	...	...	oz.	8
Ghee	...	...	"	1
Flour	...	...	"	$\frac{1}{2}$
Onions	...	...	"	$\frac{1}{2}$
Salt	...	...	grs.	30
Pepper	...	...	"	30

51. Oatmeal conjee—

Oatmeal	...	...	oz.	2
Milk	...	...	pt.	1
Sugar	...	...	oz.	2

52. Pepper-water 1 pint.—

Chilhes	...	...	oz.	$\frac{1}{2}$
Pepper	...	...	"	$\frac{1}{2}$
Garlic	...	...	drs.	2
Tamarind	...	...	oz.	$\frac{1}{2}$
Salt	...	...	drs.	3

53. Pigeon roast—

Pigeon	...	...	no.	1
Ghee	...	...	oz.	$\frac{1}{2}$
Pepper	...	...	grs.	10
Salt	...	...	"	30
Milk	...	...	oz.	3
Bread	...	...	"	1

54. Pigeon stew—

Pigeon	...	...	no.	1
Ghee	...	...	oz.	1
Flour	...	...	"	$\frac{1}{2}$
Onions	...	...	"	$\frac{1}{2}$
Pepper	...	...	grs.	10
Salt	...	...	"	30

55. Plantain fritters—

Australian flour	...	...	oz.	2
Egg	...	...	no.	1
Plantains	...	...	"	2
Sugar, white	...	...	oz.	$\frac{1}{2}$

56. Potato cutlets—

Potatoes	...	...	oz.	8
Ghee	...	...	"	1
Salt	...	...	grs.	60
Onions	...	...	oz.	$\frac{1}{2}$
Pepper	...	...	grs.	10
Wheat flour	...	...	oz.	1
Mutton	...	...	"	8

57. Rabbit—Same formulæ as for chicken broth, chicken stew and chicken curry. Backs and legs the best parts for stewing or curry; the coarser parts to be used for roast.

Formulæ for preparation for Extra Diets—cont.

58. Rice, conjee-water—					
Rice	...	...	oz.	2	
Salt	...	...	grs.	60	
59. Rice pudding—					
Rice	...	...	oz.	2	
Sugar	...	...	"	1	
Milk	...	...	"	15	
Eggs	...	...	no.	2	
60. Sago conjee—					
Sago	...	...	oz.	$\frac{1}{2}$	
Sugar	...	...	"	$\frac{1}{2}$	
61. Sago jelly—					
Sago...	...	...	oz.	2	
Sugar	...	...	"	$\frac{1}{2}$	
Milk	...	...	"	2	
62. Sago pudding—					
Sago	...	...	oz.	2	
Sugar	...	...	"	1	
Eggs	...	...	no.	2	
Milk	...	...	oz.	15	
63. Scotch broth—					
Beef or mutton	...	...	oz.	12	
Salt	...	...	grs.	60	
Vegetable	...	...	oz.	$\frac{1}{2}$	
Barley	...	...	"	$\frac{1}{2}$	
64. Sheep-trotter jelly—					
Sheep-trotters	...	...	no.	8	
Water	...	...	pts.	2	
Sugar	...	...	oz.	2	
Limes	...	...	no.	3	
Eggs	...	...	"	2	
Ice	...	...	lb.	1	
Sherry	...	...	oz.	$1\frac{1}{2}$	
65. Sheep-trotter stew—					
Sheep-trotters	...	...	no.	8	
Pepper	...	...	grs.	10	
Salt	...	...	"	60	
Ghee	...	...	oz.	$\frac{1}{2}$	
66. Soojee conjee—					
Soojee	...	...	oz.	$\frac{1}{2}$	
Sugar	...	...	"	$\frac{1}{2}$	
67. Soojee jelly—					
Soojee	...	...	oz.	2	
Sugar	...	...	"	$\frac{1}{2}$	
Milk	...	...	"	6	
68. Soojee pudding—					
Soojee	...	...	oz.	2	
Sugar	...	...	"	1	
Eggs	...	...	no.	2	
Milk	...	...	oz.	15	
69. Spice powder—					
Ginger in powder	...	...	oz.	$2\frac{1}{2}$	
Cinnamon powder...	...	...	"	$\frac{1}{2}$	
Nutmeg	...	...	"	$\frac{1}{2}$	
Cloves	...	...	"	$\frac{1}{2}$	
70. Tapioca conjee—					
Tapioca	...	...	oz.	$\frac{1}{2}$	
Sugar	...	...	"	$\frac{1}{2}$	
71. Tapioca pudding—					
Tapioca	...	...	oz.	2	
Sugar	...	...	"	1	
Milk	...	...	"	15	
Eggs	...	...	no.	2	
72. Tea—					
Tea	...	...	oz.	$\frac{1}{4}$	
Sugar	...	...	"	$\frac{1}{2}$	
Milk	...	...	"	2	
73. Teal roast—					
Teal	...	...	no.	1	
Ghee	...	...	oz.	$\frac{1}{2}$	
Pepper	...	...	grs.	10	
Salt	...	...	"	30	
Lime	...	...	no.	1	
74. Vegetable curry—					
Vegetable	...	...	oz.	4	
Curry-powder	...	...	"	$\frac{1}{2}$	
Tamarind	...	...	"	$\frac{1}{2}$	
Onions	...	...	"	$\frac{1}{2}$	
Salt	...	...	"	$\frac{1}{2}$	
75. Vermicelli pudding—					
Vermicelli	...	...	oz.	2	
Milk	...	...	pt.	1	
Sugar	...	...	oz.	1	
Eggs	...	...	no.	2	
Nutmeg	...	...	oz.	$\frac{1}{2}$	
76. Wheat-cake, each—					
Wheatflour...	...	...	oz.	2	
Ghee	"	$\frac{1}{2}$	
Sugar	"	$\frac{1}{2}$	

CHAPTER XII.

ACCOUNTS OF THE MADRAS CIVIL VETERINARY COLLEGE.

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PREAMBLE.

95. In G.O. No. 3402, Revenue, dated the 21st October 1910, the Accountant-General was requested to arrange for an annual audit of the accounts of the Madras Veterinary College.

AUDIT PROCEDURE.

96. It is essential that the audit should commence with the charts, of which there are three kinds, one for horses, one for dogs, and one for cattle. In these charts, the treatment and feeding charges are noted in ink. The former being entered in words as well as in figures by the Principal under his initials do not require any audit. The latter are entered by the office and should be checked with the scale of rates fixed by the Principal for the different classes of animals.

The receipts are derived from the following sources :—

- (i) Collections from in-patients.
- (ii) Do. from out-patients.
- (iii) Do. from students on account of room-rent.
- (iv) Miscellaneous receipts, such as sale of rule books, manure, fines from non-stipendiary students, sale of hides, etc.

The several items of receipts are recorded in the Bill book (in-patients), Receipt register (out-patients) and Room-rent register separately. All the receipts should be traced into the counterfoil receipt books, and those shown in the latter should be traced into the cash book.

In checking the cash book, it is important to see that the collections are brought to account on the day on which they are received, and that the cash book is closed once a week and the total collections remitted to the Bank of Madras, any delay in remittance being noticed in the Audit report.

AUDIT REPORT.

97. The audit report should be forwarded to Government through the Board of Revenue (Revenue Settlement)—*vide* paragraph 3 of G.O. No. 3503, Revenue, dated the 24th November 1911.

CHAPTER XIII.

ACCOUNTS OF THE COURT OF WARDS AT MADRAS.

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CONSTITUTION.

98. The Court of Wards has been constituted, under Act I of 1902 (The Madras Court of Wards Act), to administer the estates of zamindars and other landholders paying rent to Government in cases in which the owners are minors or otherwise incapacitated for managing their own estates. The Board of Revenue is itself the Court of Wards, and estates are managed by the Collectors of the districts in which they are situated, subject to the Court's orders.

ACCOUNTS MAINTAINED.

99. Accounts are maintained in the Court's office for receipts and expenditure in which the Court is directly concerned. A cash book is maintained and in addition a ledger to show the transactions and balance of each estate. The Court of Wards banks with the Bank of Madras which has opened a personal ledger account for the purpose in the Government accounts.

NATURE OF TRANSACTIONS.

100. The receipts consist of surplus revenue remitted by Collectors to the Court and interest on securities adjusted by the Accountant-General. The payments consist of remittances made by the Court to Collectors for special purposes, and of expenditure incurred by the Court at head-quarters. All receipts beyond a small sum retained in each case for meeting current expenditure are at once invested in Government or other securities and the securities are deposited with the Accountant-General.

AUDIT PROCEDURE.

101. The transactions being few and of a simple character, the accounts maintained are themselves very simple and do not involve a heavy audit.

The cash book should be examined with the documents quoted against each item of receipt to see that the amounts due have been correctly credited. Further the monthly accounts submitted by Collectors to the Court of Wards on account of transactions of estates in their charge should be examined to see that all the remittances made to Court have been brought on the Court's cash book and that all remittances made by the Court to Collectors have been brought to account by them.

Audit
Procedure.

In checking expenditure it should be seen—

- (1) that all payments are supported by vouchers in proper form or by acknowledgments of Collectors in the case of remittances; and
- (2) that expenditure of an unusual character has been sanctioned by the Court.

NOTE.—All payments on account of establishments and other fixed or periodical items should be traced into the Audit Registers maintained for the purpose.

The entries in the cash book should then be traced into the ledgers maintained for the several estates and the balance worked out for each estate checked.

The balance worked out monthly in the cash book should also be carefully verified with the balance according to the Bank pass book and the Personal deposit account sent by the Accountant-General.

AUDIT REPORT.

102. The Audit Report should be submitted through the Accountant-General to the Court of Wards. In special cases when anything extraordinary has been brought to notice, a copy of the report may be submitted to Government in the Revenue Department. The Audit Report should be accompanied by a statement of the receipts and expenditure and balance in detail of estates.

CHAPTER XIV.

ACCOUNTS OF THE CIVIL ORPHAN ASYLUMS.

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AUDIT.

103. This audit was undertaken with reference to G.O. No. 160, Educational, dated 21st March 1907.

The accounts maintained are similar to those maintained in the Doveton College. The audit procedure is therefore the same as for that college.

ANNUAL STATEMENTS.

104. The annual statements of income and expenditure prepared by the Honorary Treasurer should be checked and sent in advance of the audit report to the Honorary Secretary of the asylums as in the case of Doveton College.

AUDIT REPORT.

105. The audit report is subsequently forwarded to the Honorary Secretary.

CHAPTER XV.

ACCOUNTS OF PACHAIYAPPA'S CHARITIES.

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PREAMBLE.

106. The audit of the above accounts was taken up under the orders of Government contained in G.O. No. 193, Financial, dated 11th May 1909, in accordance with paragraph 8 of the revised scheme sanctioned by the High Court of Judicature at Madras on 12th February 1909 for the management of Pachaiyappa's charities.

ACCOUNTS AUDITED.

107. The following accounts which relate solely to Pachaiyappa's charities are audited :—

- (1) Pachaiyappa's educational charities.
- (2) Pachaiyappa's religious charities.
- (3) The Endowment Funds account.
- (4) Employees' security deposit accounts.
- (5) Tennaugudi shrotriem.
- (6) Hostel accounts.

For each of the above accounts a cash book is maintained and also a ledger and the cash book is closed daily under the initials of the Secretary. There is also a personal ledger for moneys advanced to the servants of the Board of Trustees, etc. Fee collections, etc., made by Headmasters in mufassal stations are utilized for expenditure, and consequently when monthly returns are received from them, the amount of such collection is also treated as advance and the necessary adjustments made in the accounts.

DESCRIPTION OF THE ACCOUNTS.

Educational Charities.

108. This account deals with the transactions of the following educational institutions :—

- Pachaiyappa's College.
- Pachaiyappa's High School at Madras.
- Pachaiyappa's High School at Conjeeveram.
- Pachaiyappa's High School at Chidambaram.
- Branch Primary School at Little Conjeeveram.

Description
of the
Accounts.

The receipts in this account consist of school fees, library and athletic fees, grants-in-aid from Government, and interest from the funded capital deposited with the Accountant-General under "High Court Deposits."

The Principal of the College and the Headmasters of the High Schools at Madras and in mufassal render monthly statements of fee collections which should be checked and the total agreed with the ledger. The cost of the Trustees' office establishment including the Building Overseer's pay is debited in the first instance to Pachaiyappa's estates and the share of cost to be borne by the other estates which are not under the audit of the Accountant-General is recovered as soon as a year's accounts are closed.

Religious Charities.

109. The accounts of the several religious charities which are conducted mostly outside Madras in the form of *poojals* in temples and the feeding of mendicants are rendered by the several agents or ameens under the immediate supervision of the Sub-Registrars of the places. The receipts in this account consist of interest on securities and miscellaneous items. The amounts required for the religious expenses are remitted monthly in advance to the ameens and are accounted for in the monthly returns rendered by them.

Endowment Funds Account.

110. This account consists of endowments made from time to time for the purpose of awarding prizes or scholarships in the institutions under the Trustees' management. The amount at credit of the endowments having been invested in Government promissory-notes and municipal debentures, the receipts consist only of interest on the investment which is spent for prizes and scholarships.

Employees' Security Deposits.

111. This account consists of the deposits taken from the employees under the Trust Board for the proper discharge of their duties and the interest on the investments is realized half-yearly and paid to the employees.

Tennangudi Shrotriem.

112. This account has been separated from the religious charities and is now kept separately. The receipts consist of the amount of the annual lease and interest on Government securities in which the surplus amounts are invested. The charges represent amounts paid as bounty to the poor, temple charges and pensions and gratuities, etc.

Hostel Accounts.

113. This account consists of contributions received from public and Rs. 99,060 grant received from Government towards the construction of the Pachaiyappa's Students Hostel at Chetput. The charges represent expenditure incurred in connection with the construction of the hostel.

Description
of the
Accounts

AUDIT RULES AND PROCEDURE.

114. The cash books show only the transactions in Madras and do not include those of mufassal agents. These latter get into the ledgers direct from the monthly returns. The receipts in Madras should be checked with the counterfoil receipt books and the charges which should be covered by general or special sanctions of the Board of Trustees as the case may be, with the several vouchers and acquittance rolls. The entries in the cash books should then be traced into the ledgers. The postings in the audit register of establishment charges should also be checked.

The monthly returns of Agents and Headmasters should be examined to see that the receipts and charges shown therein are correctly accounted for and the items should then be traced into the ledgers. The check of all the other registers should then be completed. The closing balances in securities and in cash with the Bank should be verified with the Bank safe custody receipts and pass books, care being taken to see that the securities purchased and sold have been correctly entered in the register of securities. The balances in the personal ledgers of advances should also be verified with the balances acknowledged by the respective persons in their monthly returns.

AUDIT REPORT.

115. Annual statements showing the receipts and charges under the several accounts are prepared by the Trustees' office and submitted for audit. The correctness of the statements should be examined and the audit report drawn up embodying the important defects noticed in audit and sent to the Secretary. The audit report and the statements are published in the annual report of the Trustees.

CHAPTER XVI.

ACCOUNTS OF COLONIAL EMIGRATION AGENCIES.

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AGENCIES IN MADRAS.

116. At present there are four Agencies in Madras, the accounts of which are subject to the audit of this office, viz., Mauritius, Natal, Fiji and Trinidad.

THE INDIAN EMIGRATION ACT.

117. Emigration is regulated by Act XVII of 1908 as amended by Act XIV of 1910, and the rules framed under it, which regulate emigration from British India.

Sections 10 and 11 deal with the appointment of Emigration agents and their salary.

RULES UNDER THE ACT.

118. The following rules bear upon the accounts : —

Rule 37.—Every agent shall appoint a Resident Depot Medical officer approved by the Medical Inspector. The Agent may also, with the approval of the protector, appoint a Depot Surgeon.

Rules 59 and 62 prescribe the clothes and rations to be supplied to the emigrants and their dependants.

Rule 72 provides for the payment of travelling expenses to rejected emigrants.

Rules 86, 89, 91 and 92 provide for the appointment of a Surgeon Superintendent, compounders, store-keeper and attendants for the voyage.

Rule 198 provides for the payments to be made to pauper returned emigrants.

Rule 199.—If any returned emigrants are known to have deposited money for transmission to India through the Colonial Government the Emigration Agent concerned shall, without delay, make payment to them in Indian money, at the official rate of exchange, of the equivalents of the amounts so deposited, and

should any desire it he shall assist such to obtain orders on the district treasuries in lieu of notes or silver which they should be discouraged to carry about with them. The amounts payable in the case of emigrants who have died on the voyage shall be forwarded by the Agent to the Protector of Emigrants for disposal.

Rules under
the Act.

SYSTEM OF ACCOUNT.

119. The following books are maintained :—

(1) *A Petty Cash book* which is intended to record only such expenditure as the Agent incurs in cash out of sums drawn from time to time from the bank. The balance therefore represents cash held by the Agent in his own hands.

(2) *A General Cash book*, so called because it contains a record of *all the receipts and expenditure of the Agency*, that is whether the payments be made by the Agent himself out of cash in his hands, or by the bank by means of cheques issued. As, however, all receipts of the Agency, which are not retained by the Agent, are shown on the expenditure side as remittances to the bank (the amount of cheques issued being brought in again on the receipt side), it follows that though this Cash book contains a record of all the transactions of the Agency, the closing balance like that of the Petty Cash book represents simply cash in the Agent's own hands.

(3) *A ledger*, and

(4) *A personal ledger of advances*.

120. A classified monthly account showing all receipts and expenditure of the Agency is prepared and submitted. Appended to the monthly account is a statement showing the following particulars of the closing balance:—

(a) Cash in the Agent's own hand ;

(b) Cash in the bank ; and

(c) Advances outstanding.

AUDIT PROCEDURE.

121. In auditing these accounts

(1) The opening balance should be checked with the closing balance of the previous month.

(2) The items of receipt should be checked, (a) in the case of cash drawn from the Government with the payments entered in the Accountant-General's books, (b) in the case of refunds of expenditure with the original payments, and (c) in other cases with such documents as may be forthcoming.

(3) The expenditure should be carefully compared with the vouchers submitted in support of it, and it should be seen not only

Audit
Procedure.

that the vouchers are in order and initialed in every case by the Agent, but that the details given in the audit enfacement correspond with the vouchers, and that the total of these details agrees with the amount entered in the cash book.

(4) Lastly the closing balance should be compared with the details given in the Balance statement at foot, and these details themselves should be verified as follows :—

- (a) Cash in the Agent's hands by reference to the closing balance of Cash book No. 1 and Cash book No. 2, and it should be particularly noticed that the Agent has furnished a certificate to the effect that his cash balance was found by actual verification to correspond with the balance entered against him ;
- (b) Cash in the bank by reference to the bank Pass book and certificate of balance furnished monthly by the bank ;
- (c) Advances outstanding by reference to the abstract of personal ledger accounts.

Another point to be particularly noticed is that the balance retained by the Agent in his own hands is not unduly large. If, therefore, the closing balance is much in excess of Rs. 2,000, enquiry should be made.

DETAILED AUDIT RULES.

122. Some more detailed instructions are given below :—

Heads of Account.

The receipts and expenditure of the Agencies generally fall under the following main heads :—

<i>Receipts.</i>	<i>Expenditure.</i>
1. Bills drawn for Agency expenses or amounts advanced by Government for Agency expenses.	1. Office and depot charges.
2. Remittances to the Colony.	2. Rations.
3. Emigrants' remittances from the Colony.	3. Cost of Collection of emigrants.
4. Refunds.	4. Cost of despatch of emigrants.
5. Miscellaneous receipts.	5. Direct expenses in connection with the return of emigrants.
	6. Emigrants' remittances from the Colony.
	7. Savings of return emigrants.
	8. Other charges.

Under these major heads are numerous minor heads of account.

Bills drawn on the Agent-General for Natal.

123. The receipts of the Emigration Agents consist principally of sums received from Government in exchange for bills drawn

upon the Agent-General in favour of the Secretary of State for India and of advances received from Government—

Detailed
Audit Rules.

Orders on the subject will be found in the Book Department Manual.

The check to be applied to receipts of the above nature is—

- (1) to see that the whole amount debited in the Accountant-General's books is brought to account month by month in the Agency accounts;
- (2) to see that when bills are drawn the drawings are not in excess of the authorised limit or (if there be no authorised limit) that the sanction of the Local Government has been obtained in each case; and
- (3) to see that when amounts are advanced by the Accountant-General as in the case of the Mauritius Agency, each advance, except the fixed monthly advance, is supported by a special order of Government authorising such advance.

Other Receipts.

124. In the case of 'Remittances to the Colony' (receipts which are of rare occurrence), the details of each receipt must be entered in the account submitted to the Colony for check there. No further check therefore is necessary by the Auditor. As regards 'Remittances from the Colony,' these remittances are made by means of Letters of Credit with which the credits in the Cash book must be checked.

Expenditure.

125. With regard to expenditure every voucher must be passed for payment by the Agent, with whom practically lies the power of incurring expenditure. It is only in a few cases that special orders are issued by the Colony, and the Colonial Government leaves the control of emigration expenditure to the discretion of the Agent. The authority of the Agent must therefore, as a rule, suffice for the Auditor; at the same time the latter will be justified in bringing to notice any cases in which, particularly with reference to other Agencies, expenditure appears unnecessary or excessive.

Though, as above stated, the Agent is primarily responsible for expenditure incurred, and the Auditor's duty in most cases consists simply in seeing that the vouchers are *on the face of them* in order, and that they bear the Agent's countersignature, yet it is necessary in the case of regularly-recurring charges, such as for Establishment, Rent, Pensions, etc., to take such steps as may be necessary to secure that double payments which may have been

Detailed
Audit Rules.

overlooked by the Agent, or the submission of two vouchers for the same payment may at once be brought to notice. An Audit register is therefore maintained, and entries made in it month by month under the Audit Clerk's initials of any charges of the above nature which may be incurred. Any apparent cases of overpayment should at once be brought to the notice of the Agent. The authority, if any, for incurring each payment should be carefully noted in the column provided. The Gazetted officer should invariably review this register when he passes the accounts, taking such measures as he considers necessary to satisfy himself that the entries have been correctly made.

Salary of Agents.

126. Charges for the pay and allowances of the Agent must be passed with reference to the orders of the Colonial authorities which are special for each Emigration Agent.

Mr. J. G. Conran, Agent for Mauritius, gets a salary of Rs. 83-5-4 a month or Rs. 1,000 a year. He gets in addition a pension of Rs. 66-10-8 a month from Mauritius Government.

Messrs. Parry & Co., the Agents for Natal, now draw a salary of Rs. 4,000 per annum (Rs. 2,500 for Madras and Rs. 1,500 for Calcutta)—*vide* Indian Immigration Trust Board of Natal, No. 144, dated 27th November 1911, and No. 154, dated 22nd December 1911.

The Fiji Agent, Mr. C. W. Doorly, draws a salary of £650 per annum with a carriage allowance of Rs. 125 per mensem. These emoluments are personal to Mr. Doorly. He is allowed to furnish his house at a hire of Rs. 30 per month, of which one-half should be borne by him and the other half by the Government of Fiji. He should contribute at $7\frac{1}{2}$ per cent. per annum on the total cost of furniture he may find it necessary to purchase outright. He has also to contribute Rs. 12-8-0 per month from his salary towards rent of the building taken at a rent of Rs. 200 per month.

Establishment and Contingent Charges.

127. Emigration Agents have, as a rule, full power in connection with establishments, and the signature of the Agent to the establishment bill is sufficient authority for the Auditor to admit the charge. The same may be said of office and depot contingencies.

Feed of Emigrants.

128. It has been found impracticable to exercise any check upon the feeding of coolies in depot. Section 44 of Act XVII of 1908

requires that the Emigration Agent shall immediately report to the Protector of Emigrants the arrival of every emigrant in depot. A return therefore from the Protector of the number of coolies that have arrived each day would enable the Auditor to check the feeding account; but the report to the Protector is not made always on the day on which the emigrants arrive in depot; and besides the Auditor has no means of ascertaining the number of deaths and desertions, and, as the check would not be complete, the bill for the cost of feeding the coolies in the depot is passed upon the Agent's signature. The bill, however, should be compared with the daily register or muster roll of coolies in depot.

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Audit Rules.

Recruiting Charges.

129. Recruiting charges should be passed with reference to the Nominal Roll of embarked emigrants signed by the Protector of Emigrants and the Recruiter's Bill Book. A suspense or advance account is maintained for each recruiter to see that all payments or advances to the recruiter, which are in the first instance debited to this account, are adjusted on the sailing of the ship by transfer debit to the proper head in the Agency accounts. This affords means to guard against overpayments to recruiters.

Half commission is usually paid to recruiters when coolies are enlisted, and the other half when the coolies have actually embarked. In the case of coolies who may be pronounced unfit by the Medical Inspector, or who may abscond after enlistment, any commission paid in advance has to be refunded or deducted from the commission still due. It will be necessary, therefore, to see by reference to the number of coolies who embark that recruiters on the whole receive no more than what is due to them.

Charges for Outward Ships.

130. The Surgeon-Superintendent and the Compounder of each Outward ship receive Rs. 125 and Rs. 50 respectively for visiting the coolies' depot prior to embarkation to Natal. An advance is sometimes given to the Compounders to be recovered in the Colonies. Advances are not generally given to the Surgeons-Superintendent, but they are sometimes made on the authority of the Agent. No other payments are, as a rule, made to Surgeons-Superintendent; but it sometimes happens that employment cannot be found for a Surgeon sent out from home, or that after arrival in Madras he is detained because the ship or the coolies are not ready to be despatched. In these cases compensation is usually granted; but payments on this account must only be

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Audit Rules.

passed with reference to the agreements entered into by the Surgeons with the Crown Agents. In the account submitted to the Colony, all these advances are shown distinctly for the information of, and check by, the authorities in the Colony. The amount of clothing supplied to the coolies embarked should be checked with the certificate of the Protector of the number despatched, and with reference to the requirements of the law a similar check should be applied to the blankets provided for the emigrants.

NOTE.—It should be seen that the advances are at the official rate of exchange and not at the market rate.

Charges for Return Ships.

131. The freight paid to the Agents of Return ships must be passed with reference to the charter party and the certificate of the Protector of Emigrants of the number of coolies landed alive; the gratuities to the Surgeons-Superintendent and Compounder with reference to their agreements and the Protector's certificate. The savings of return emigrants must be passed with reference to the advice from the Colony, of the amount deposited there by the coolies, and the payment must be at the rate at which the remittance is actually made. In the case of coolies who have died in the voyage, their savings are, as a rule, made over to the Protector of Emigrants for payment to the next-of-kin, and his receipt should be accepted.

Remittances from the Colony.

132. The following is the procedure followed in the several Agencies for the payment of these remittances as laid down in Articles 714, 715 and 716, Chapter 33, Civil Account Code, 7th Edition.

Indian emigrants to crown colonies are allowed to remit their savings through Government Agency. The remittances of emigrants of the Fiji Isles are paid through the Government of India. In return for money lodged with the Colonial Treasurer, the emigrant receives a money order payable at the local treasury nearest to the residence of the payee, which he must forward at his own risk to the payee. The Colonial Government forwards two lists of advices to India,—one to its Emigration Agent and the other to the Accountant-General, Madras,—containing particulars of name, age, occupation and full address of both payee and remitter. On receipt the Agent will deposit at the Bank of Madras the total amount of the batch of remittances and at the same time inform the Accountant-General of the fact of his having done so. The Bank of Madras will then issue the advices to the

Treasury Officers concerned for payment of the money orders. The Treasury Officers must see that the particulars given in each advice correspond with the statement of the payee, and that a stamped receipt is taken for all sums exceeding Rs. 20 on the order itself. No separate receipt is necessary.

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The amounts when paid shall be charged separately for each Colony in the Treasury account, and the Accountant-General, Madras, in debiting the payments to India, will show the amounts paid on account of emigrants' remittances for each Colony separately. After the lapse of one year from the date of issue of advice, the Treasury Officer will return the advices of all unpaid money orders to the Accountant-General, who will return the amounts thereof to the Emigration Agents concerned for refund to the respective remitters.

In the case of Colonial Government, Mauritius, which has a direct account with the Government of India, the payments will be made by Government from its own funds and charged to the Colony.

Extraordinary Charges.

133. For all special extraordinary charges, the orders from the Colony should be referred to.

The Natal Agents are authorised to pay an annual subscription of Rs. 50 to the Native Infirmary and poor house at Madras—*vide* letter No. 870, dated 13th October 1894, from the Protector of Immigrants, but only Rs. 15 is now paid on that account.—*vide* Agents' letter No. 71, dated 14 December 1912, to the Indian Immigration Trust Board.

GAZETTED OFFICER'S REVIEW.

134. The Gazetted officer before signing the account should himself compare it with the Cash book and take such measures as time admits for checking the correctness of the entries in the latter, which will already have been examined in detail by the Clerk. He should not be satisfied unless he sees that every entry on the expenditure side is supported by a voucher or vouchers, though he may not be able to scrutinize closely more than a certain proportion of them; that the closing balance of the account is correct and agrees with the particulars in the Balance statement; and that *each entry in the latter* is supported by the necessary certificates or documents.

AUDIT REPORT.

135. The signing of the monthly account, which is forwarded by the Agents themselves to the Mauritius and the Fiji Governments along with the original vouchers, completes this audit.

Audit Report

In the case of Natal, however, the accounts are made up for the half-years ending 30th September and 31st March and audited accordingly and reported on, accompanied by the Classified account duly passed and signed by the officer in charge.

ANNUAL STATEMENT FOR SUBMISSION TO THE SECRETARY OF STATE.

136. An annual statement of expenditure giving the following particulars:--

Column 1. Colony; column 2. Number of emigrants despatched; column 3. Number of emigrants returned; column 4. Expenditure for the year: columns 2 and 3 being sub-divided into two--(1) Souls, (2) Statute adults--

is submitted soon after the close of the official year by the Agents to the Protector of Emigrants, who forwards it to the Accountant-General. The statement is submitted, after verification by the Outside Audit Branch, to Government in the Public Department for transmission to the Secretary of State for India--*vide* G.O. No. 1472, Public, dated 11th November 1897.

CHAPTER XVII.

ACCOUNTS OF THE MADRAS PORT TRUST BOARD.

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GENERAL REMARKS.

137. Under the provisions of Madras Act VI of 1882 relating to the regulation, conservancy and improvement of the Port of Madras, the Harbour Dues office was originally established on 1st April 1884, at the head of which was the Master Attendant, who was authorized to levy and collect the dues payable under the Act. The collections were remitted to the Bank of Madras daily to the credit of the Madras Port Funds. But on the passing of Act No. II of 1886 the duty of carrying out the provisions of the Act was vested in a Board called "The Trustees of the Harbour of Madras." The Harbour Dues office was accordingly handed over to them on 1st June 1886. The Harbour Works office which had been under the management of the Public Works Department was also handed over to them on the same date; but its accounts continued to be audited by the Examiner, Public Works Accounts, up to March 1887. Until February 1904, the Collector of Madras was ex-officio Chairman of the Board, on receipt of an allowance of Rs. 400 per mensem from Port Trust Funds. But necessity having arisen for the appointment of a full-time Chairman a full-time officer was appointed by Government in G.O. No. 48, Marine, dated 6th February 1905, on a salary of Rs. 1,500—100—2,000. The Harbour Extension Scheme having been sanctioned at the same time it became necessary for the Trust to have a Chief Engineer. Accordingly a Chief Engineer was appointed and he had the management of the Extension, Contribution and Revenue maintenance works. But shortly afterwards on the reversion of the officer so appointed to the service of Government, the Chairman was given the combined

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Remarks.

appointment of Engineer-Chairman on a consolidated salary of Rs. 2,500, of which Rs. 1,600 is borne by Revenue and Rs. 900 by Capital—*vide* G.O. No. 34, Marine, dated 16th January 1906.

On the coming into force on 1st July 1905 of the Madras Port Trust Act II of 1905, which superseded the Madras Harbour Trust Act II of 1886, the Harbour Trust Board was constituted a Port Trust.

THE PORT TRUST ACT (II OF 1905).

138. *Sections* 10, 19 and 21 relate to the appointment of Chairman, the grant of leave to him and the fixing of his salary and allowances.

Under section 11, the Chairman is to hold office for a term of two years commencing on the 1st of April.

Section 22 regulates the fees payable to the Trustees.

Section 25 empowers the Board to delegate powers to the Chairman with the sanction of Government.

The following powers have accordingly been delegated to the Chairman.

Under section 25 (1) of the Madras Port Trust Act II of 1905, the Governor in Council has been pleased to sanction (G.O. No. 422, Marine, dated 16th August 1905) the delegation by the Port Trust Board to the Chairman of the Board the following powers specified in Resolution No. 6 passed by the Trustees at the meeting of the Board held on 14th July 1905:—

- I. (a) Petty indents for, and bills in payment of, local stores.
- (b) All questions relating to claims for taxes made under the authority of the Madras City Municipal Act III of 1904.
- (c) All details regarding portorage under amended bye-law No. 4 except the appointment of a contractor.
- (d) All petty contracts which he may consider unnecessary to bring to the notice of the Board.
- (e) Payment of Provident Fund balances to nominees under rule 11 of the Provident Fund rules.
- (f) The levy and remission of ground and godown rent.
- (g) The rental of the Port Trust properties at Cassinoda.
- (h) The sale by public auction of unserviceable materials or petty buildings.
- (i) The grant of casual leave not as a rule exceeding fifteen days in the course of a year or five days at any one time. But the Chairman is authorized at his discretion to grant more than 15 days' casual leave in any one year and more than five days at a time and also to grant such leave in connection with or in extension of any leave granted in consonance with the Civil Service Regulations or in extension of public holidays.
- (j) The power to sanction new works or repairs up to a limit of Rs. 1,000.

- (i) The power to deal with cases of refund of Harbour dues on part of consignments remaining unshipped.
- (i) The power of taking action under section 105 of the Act in respect of penalties leviable for understating the quantity or weight of goods.

The Port Trust Act (11 of 1905).

11. The Trustees of the Port of Madras in their capacity of Conservator of the Port have empowered the Chairman to sanction estimates for petty works of construction and repairs up to a limit of Rs. 1,000. G.O. No. 422, Marine, dated 16th August 1905.

Sections 27 to 30 prescribe the powers of the Board and Chairman in the matter of appointing, promoting, dismissing or granting leave, etc., to the officers and men of the Board with or without the sanction of the Local Government.

NOTE.—(1) With reference to sections 29 and 30 of the Act, the Engineer-Chairman of the Port Trust Board should not be regarded as the Engineer of the highest grade on the Board's ordinary staff.

(G.O. No. 178, Marine, dated 30th May 1912)

(2) In the case of the officers specified in section 30 of the Act, the principles of the Civil Service Regulations should be applied. In the case of other officers the Board should be guided generally by the Civil Service Regulations, but may depart from them by a resolution passed at a meeting whenever it is thought necessary to relax them in an employee's favour.

(G.O. No. 168, Marine, dated 20th May 1912.)

Sections 42, 43 and 44 empower the Board to frame a scale of rates to be levied for landing, shipping, etc., and for services to be rendered by the Board with the sanction of Government. Under section 41 (2) the previous sanction of Government is necessary for the remission of the whole or any portion of the rates or of any charge leviable according to the scale so framed. (See also G.O. No. 10, Marine, dated 6th January 1911.)

Sections 63 to 73 deal with loans to be raised.

Sections 74 to 78 relate to the powers of the Board with regard to expenditure.

Section 80.—The accounts of the receipts and expenditure of the Board shall once in every year, be laid before the Local Government and shall be audited and examined by such auditors as shall, from time to time, be appointed by the Local Government. For the purposes of any such audit and examination of accounts, the auditors may, by summons in writing, require the production before them of all books, deeds, contracts, vouchers and all other documents and papers which they deem necessary; and may require any person holding or accountable for any such books, deeds, contracts, vouchers, documents, or papers to appear before them at any such audit and examination or adjournment thereof, and to answer all questions which may be put to him with respect to the same, or to prepare and submit any further statement which such auditors may consider necessary in explanation thereof.

The Port
Trust Act (II
of 1905).

Section 81.—Within fourteen days after the audit and examination have been completed, the auditors shall report upon the accounts audited and examined, and shall forward copies of their report to the Local Government and to the Board. The Board shall cause the report and an abstract of the accounts to be published in the *Fort St. George Gazette* and in some one or more of the daily newspapers published in Madras.

Sections 83 to 87 provide for the preparation of estimates of income and expenditure and their approval by the Local Government.

Applications for sanction to excess expenditure over budget allotments should be made by the Board before the close of the year, and the Chairman should report to Government as soon as it becomes apparent that expenditure will probably exceed the sanctioned grant, the circumstances likely to occasion the excess and the manner in which the expenditure can be met. (G.O. No. 166, Marine, dated 8th May 1909.)

Sections 88 to 90 provide for contracts and the powers of the respective authorities to enter into contracts.

ACCOUNTS MAINTAINED.

139. There are three distinct accounts, viz., (i) The general accounts of the trust, (ii) The Madras Pilotage fund accounts and (iii) The Madras Port Fund Accounts.

The general accounts consist of two main divisions, viz., that of the Port Trust proper, called the Revenue account, and that called the Harbour Works comprising the extension, contribution and maintenance accounts, the Chairman being in charge of the former and the Chief Engineer of the latter. The general accounts of the Board from 1st June 1886 to 31st March 1888 were audited by private auditors appointed by Government—*vide* G.O. Nos. 330 and 331, Marine, dated 25th July 1887. From 1888–89 an annual audit embracing both the Revenue and Construction accounts was conducted by the Accountant-General—*vide* G.O. No. 315, Marine, dated 9th July 1888. But in G.O. No. 427, Marine, dated 16th November 1894, it was decided that the Accountant-General and one of his assistants should be auditors of the Revenue and allied accounts, and the Examiner, Public Works Accounts, the Auditor of the Construction accounts. On the completion of the Harbour construction, the combined audit of both Revenue and maintenance accounts was entrusted to the Accountant-General—*vide* G.O. No. 866, Marine, dated 15th September 1899. The combined audit remained with the Accountant-General till the audit of the accounts of December 1903 was

completed, when the Harbour Extension Scheme having been sanctioned, the Accountant-General was required to conduct a complete and concurrent audit of those accounts which are not audited by the Examiner—*viz* G.O. No. 291, Marine, dated 18th July 1904. The duty of the Accountant-General was thus originally confined to the audit and examination of the former accounts. The Public Works Examiner's office having since been amalgamated with the Accountant-General's office, the audit of the accounts of the Trust is, as a whole, under the control of the Accountant-General. The accounts of the Chief Engineer are now audited by the Works Audit Branch, with the exception of the Salary and Travelling allowance bills the audit of which has been transferred to the Outside Audit Department since 1st January 1912. An account current is rendered to the Chairman, Port Trust, by the Works Audit Branch, showing the Chief Engineer's monthly receipts and expenditure on capital account, for entry in the separate registers maintained in the Chairman's office for the purpose, and in the monthly printed account submitted to Government.

Accounts
maintained.

REVENUE ACCOUNT.

140. The transactions of the following accounts are also included in the Revenue Account Cash book:—

(i) *Deposit Account*—includes the deposits made by leading firms for safe-guarding their due payment of Port Dues and those made by Trust's contractors and employees as security for proper discharge of their duties.

(ii) *Provident Fund Account*.—The Fund has been established for the purpose of making a provision for all permanent officers and servants of the Madras Port Trust who are not eligible for pension and for their families and nominees. The rules now in force are those revised up to 31st December, 1913. Deductions are made from the salaries of the permanent employees of the Trust at the compulsory rate of 5 per cent. or at 10 per cent. at the option of the employee and credited to the account monthly. Provident Fund recoveries on overtime fees are not allowed. The Trust contribution at the above rates is drawn annually and distributed, together with interest *pro rata* among the accounts of the subscribers on the last day of the official year. Forfeitures are refunded to the Revenue account.

(iii) *Disabled Boatmen's Fund Account*.—This fund was opened for the benefit of boatmen injured and the families of those killed in the discharge of their duties. Pensions are paid to them by the Board in their capacity as Conservator of the Port and in the

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Account.

presence of the Chief Accountant in accordance with the rates and conditions prescribed by the rules approved by Government.

(iv) *Biden Home Account*.—This account was formerly kept by the Board and all charges connected with its repairs and taxes were defrayed by Government. But the Home having been purchased by the Board in January 1906 at a cost of Rs. 46,000-8-0, the balance to the credit of the account was decided by the High Court to be paid to Government. But under a decree of the High Court of Judicature at Madras in C.S. No. 72 of 1905 a new fund in the name of "The Biden Sailors' Home Charity" was opened and the administration and management has been entrusted to the Chairman of the Trustees of the Port of Madras under the following terms:—

"(1) That all the properties belonging to the said charity are and shall be vested with the said Trustee.

(2) That the funds now standing in Court and in the hands of the Secretary to the Bank of Madras with the privity of the Accountant-General to the credit of this suit including the Government securities belonging to or held in trust for the said charity shall be forthwith paid to and transferred to the name of the said Trustee.

(3) That full and true accounts shall be entered in proper books of account to be provided for the purpose of all money received and paid on account of the charity and that the accounts shall in each year be made out and certified copies thereof be filed in the High Court.

(4) That subject to the payments all the yearly income of the charity shall be applied by the Trustee to the following objects:—

(a) to provide any *bonâ fide* European seamen who shall have been landed at any port in the Madras Presidency sick or in want or distress from any ship or ships with boarding, etc., and pay their passage home or elsewhere;

(b) to pay the balance of the yearly income of the charity at the end of each year to the Friend-in-Need Society."

(v) *Harbour Dues Advance account*.—(1) Merchants or firms who may desire to open Accounts current with the Port Trust, for the adjustment of any or all classes of Port Trust dues (*e.g.*), Harbour dues, Cranage, Storage, Demurrage, overtime due by them or refunds due to them are permitted to do so and the transactions appear in this account.

(2) No current account is opened for a sum less than Rs. 500. The Trust neither allows any interest nor makes a charge on current accounts. Revenue Account.

(3) Current account holders may pay money for credit to their account either (a) by direct payment into the Bank of Madras or (b) by direct payment, in cash or by cheque, to the Cashier of the Port Trust.

(4) All amounts tendered for credit to a current account will be brought to credit, in case (a), only on receipt of intimation from the Bank of the payment made or on production of a Bank receipt by the payer, and in case (b), on receipt of information from the Cashier when cash payments are made and on receipt of advice of credit from the Bank when cheques are tendered.

Receipts.

141. The receipts portion of the account consists of the following heads and sub-heads:—

I. Harbour Receipts.

- (i) Dues on imports.
- (ii) Dues on exports.
- (iii) Transit dues, imports.
- (iv) Storage, exports.
- (v) Rent for Storage, space.
- (vi) Harbour terminal charges.
- (vii) Cranage.
- (viii) Porterage, special.
- (ix) Demurrage.
- (x) Hire of Harbour wagons.

II. Rents, fees and penalties.

- (i) Rents of properties.
- (ii) Overtime fees.
- (iii) Passenger tolls.
- (iv) Fines and penalties.
- (v) Railway tolls.

III. Sales.

- (i) Water sold to boats.
- (ii) „ to works.

III. Sales—cont.

- (iii) Sale of unclaimed goods.
- (iv) Other sales.

IV. Contributions to Revenue.

- (i) From Port funds.
- (ii) From Government.

V. Interest.

- (i) Interest on investments.

VI. Miscellaneous.

- (i) Profit on investments.
- (ii) Commission on Corporation timber license fees.

VII. Items awaiting adjustment.

VIII. Capital.

- (i) Sales on Capital account.
- (ii) Loans from Government.
- (iii) Grants from Government.

I. Harbour Receipts.—(i) and (ii) Recoveries on this account are made according to the scale of rates in force from time to time sanctioned by Government.

(iii) to (v) The rules for recovery of transit, rent and storage dues are embodied, as footnotes, in the schedule of rates for Harbour dues.

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Account.

(vi) Recoveries made on account of Railway vehicles hauled by the Trust and the amount collected by the Railways along with their freight on behalf of the Trust for goods entering or leaving the Harbour premises in railway vehicles are shown under this head.

(vii) Cranage is recovered on each package by weight or measurement as specified in the schedule of rates.

(viii) This includes removal fees not covered by Harbour dues.

(ix) When railway vehicles that have been made over by the Trust to firms for loading or unloading are detained beyond the period specified for such work, demurrage is recovered.

(x) This includes recoveries on account of hire on the Trust wagons hired to the public.

II. (i) Rents realised on the Trust's properties are shown under this head.

(ii) and (iii) overtime fees and passenger tolls are recovered according to the rules in the schedule of rates.

(v) Railway tolls are levied and recovered from the Madras and Southern Mahratta and the South Indian Railways for trains passing through the Harbour premises.

III. (i) and (ii) Water chits are issued for sale of the Red Hills water to vessels, and to the Chief Engineer for Works. The Corporation of Madras charges the Trust Rs. 1-8-0 for every 1,000 gallons of water utilised by the Trust. The rate at which water is sold by the Trust is Re. 1 per 500 gallons.

IV. (i) The amount is fixed annually by Government with reference to the surplus under the Port funds.

V. (i) Interest on investments in the safe custody of the Bank of Madras is realised by the Bank and credited in their pass books. On receiving intimation of the credit the amount is brought to account in the Cash book.

VI. (ii) This head is intended for only those items of receipt which cannot be credited immediately to a proper head of account.

(iii) Under No. 252 of the bye-laws framed under section 409 of the Madras City Municipal Act, 1904, Government has sanctioned the delegation by the President of the Corporation of Madras to the Madras Port Trust of his authority to issue timber licenses. The Corporation in connection with this arrangement has agreed to pay a commission of $2\frac{1}{2}$ per cent. of the gross collections for the work (*vide* G.O. No. 477 M., dated the 23rd March 1910).

For recording the transactions relating to I to III and VI (ii) and (iii) noted above, a separate register is maintained called

‘The Abstract of Daily Port Trust dues collections.’ This book is posted daily from the bills issued on account of Port Trust dues collected and closed every evening and signed by the Chief Accountant in token of his having agreed the total collections of the day with the Cashier’s chitta. This book is therefore mainly of receipts only, the charge side being provided for recording the remittances of daily collections to the Bank of Madras. The records and registers subsidiary to this abstract are—

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Account.

- (i) The application files for Exports and Imports.
- (ii) Current Account dues registers and their abstract.
- (iii) The Register of Government bills.
- (iv) Abstract of Bills for overtime working.
- (v) Water chits.
- (vi) Register of miscellaneous bills for rent for storage, rents of properties, railway tolls and terminal charges.
- (vii) Memo. book of miscellaneous receipts.

Procedure for the passing of Applications.

142. In accordance with Port Trust Board Resolution No. 334, dated the 18th February 1910, the following rules have been drawn up and came into use on the 1st of April 1910:—

(a) *Traffic Section.*—The application in triplicate will first be tendered at its relative counter in the office of the Assistant Traffic Manager where it will be initialled by that officer after having been registered by the Register Clerk. Applications relating to import cargo lying in the Trust’s premises must be accompanied by properly endorsed bills of lading or by delivery orders issued by the agents of the vessel in respect of which the applications are tendered.

(b) When the quantities given by merchants on an application are supported by documentary evidence, an entry “*vide invoice*,” “*vide b/l*,” etc., as the case may be, will be made on the application and initialled by the Bill of Lading Clerk in the case of import documents and by the Register Clerk in the case of export documents. In the absence of such endorsement, it will be assumed that the quantities given have been based on actual weighments or measurements.

(c) Each vessel arriving at the port will be given a distinctive serial number; ordinarily, according to the order of her arrival; this number will appear on every application in respect of that particular vessel. Thus the first vessel will be numbered 1. The 10th import application presented in respect of that

Revenue
Account.

vessel's cargo will be numbered 1/10. Similarly the 10th export application in respect of cargo to be shipped to the same vessel will also be given the registered number 1/10.

(d) *Accounts Section.*—The application will next be sent to a checker of the Accounts Department, who will check and certify that the calculations made by the merchant are correct. If incorrect he will hand the application back to the merchant, inviting his attention to the corrections that prove to be necessary.

(e) The checker will next send the corrected application to the Cash Section, where the Cashier will receive the amount payable.

(f) In the case of a merchant having a current account with the Trust, the current account Head Clerk will satisfy himself that there is a sufficient credit balance to meet the amount due.

(g) The application A and its counterfoils B and C will then be handed to the Chief Accountant who will initial and forward the first named document to the Section Master of the section where the goods are lying, will hand the counterfoil B to the merchant and will retain the counterfoil C for the necessary entries in his books.

Closed Applications.

143. (a) All applications relating either to export or to import cargo must be returned to the Assistant Traffic Manager for disposal, when the goods enumerated thereon shall have been delivered or shipped or have otherwise passed beyond the Trust's control.

(b) Export applications will be considered as closed when the vessels for which they were filed shall have left the port. Any packages remaining unshipped after a vessel's departure will be entered on the reverse of her relative application and a corresponding entry will be made in a register to be maintained for unshipped packages. In the case of goods brought into the Trust's premises but not shipped, a fresh application must be filed by the shipper before shipment is permitted to any steamer other than the one mentioned in the original export application under the authority of which the goods were first deposited in the Trust's premises. The number of the original application together with the goods remaining unshipped will be enumerated on the reverse of the subsequent export application. When goods brought in for shipment are subsequently removed from the Trust's premises by road or by rail, the transaction will be carefully recorded in detail, as to marks, etc., on the reverse of the relative export application, in the columns provided for that purpose.

(c) Import applications are considered closed after two months from the date of sailing of the vessel to which they relate. Any goods left unclaimed after that date are sold by auction. Revenue Account.

Recovery of Additional Charges.

144. (a) Transit dues on import cargo will be calculated from the day on which a vessel completes discharge of her cargo.

At 9 A.M., on the day that transit dues become leviable, all import applications must be forwarded to the Assistant Traffic Manager, who will keep them in suspense arranged according to their serial numbers, and will forward them to the Accounts section only when they are enquired for by importers for clearance of their goods after payment of the charges incurred.

(b) When additional charges of any description, other than transit dues become leviable, the Section officer will make a suitable endorsement on the reverse of the application concerned, and will forward that document to the Assistant Traffic Manager who will retain it in the manner proscribed in clause (a) pending enquiries from the merchant.

(c) A removal fee of four annas per ton will be levied when so endorsed by the Traffic section officer concerned, on the reverse of the relative application.

All Government consignments are landed or shipped through the Agent for Government Consignments. No application is made by the Agent for these shipments or landings. On the landing of a consignment the Agent takes delivery and forwards it to the Government Officer to whom it is consigned. Statements showing the measurement or weight of these consignments are forwarded to the Chairman monthly by the Agent. They are entered in a separate register maintained by the Government clerk, and bills are made out and despatched to the officers concerned through the Agent. The amounts realized are brought to account in the Abstract of Daily Port Trust dues collections. These consignments are charged at the special rates specified in the schedule of rates.

The collections made by the Cashier are remitted to the Bank of Madras twice a day. The Cashier's chitta and the abstract of —daily Port Trust dues collections are closed daily and agreed and signed by the Chief Accountant and the balance with the Cashier verified by him every evening. The daily total of collections are posted into the Cash book in the "Cash" column on the receipt side, and the remittances made to the Bank are shown in the "Cash" column on the charge side. To represent the credits afforded in the Bank's Pass book the entries are again shown in the "Bank" column on the receipt side.

*Expenditure.*Revenue
Account.

145. The expenditure relating to the Revenue account is classified under the following main and sub-heads of account:—

- | | |
|--|---|
| <p>1. <i>General Charges.</i></p> <p>(i) Direction.</p> <p>(ii) Accounts.</p> <p>(iii) Traffic.</p> <p>(iv) Engineering.</p> <p>(v) Stationery and Printing.</p> <p>(vi) Postage and Telegraphy.</p> <p>(vii) Furniture.</p> <p>(viii) Liveries.</p> <p>(ix) Electrics.</p> <p>(x) Office contingencies.</p> <p>2. <i>Porterage of Cargo.</i></p> <p>(i) Supervision.</p> <p>(ii) Tally.</p> <p>(iii) Labour, daily, sheds and piers.</p> <p>(iv) Porterage, contract.</p> <p>(v) Porterage, special.</p> <p>(vi) Demurrage.</p> <p>(vii) Traffic contingencies.</p> <p>3. <i>Engineering and Maintenance.</i></p> <p>(i) Dredging.</p> <p>(ii) Sheds and buildings.</p> <p>(iii) Tracks.</p> <p>(iv) Piers and wharves.</p> <p>(v) Plant and piping.</p> <p>(vi) Roads and yards.</p> <p>(vii) New minor works.</p> | <p>(viii) Cranes, power.</p> <p>(ix) Locomotive working.</p> <p>(x) Marine surveys.</p> <p>(xi) Watch and conservancy.</p> <p>(xii) Water bought from City.</p> <p>(xiii) Revetment north of the harbour.</p> <p>4. <i>Contributions.</i></p> <p>(i) Government for Police.</p> <p>(ii) „ for pensions.</p> <p>(iii) Board's Provident Fund.</p> <p>5. <i>Interest.</i></p> <p>(i) Interest on Government loans.</p> <p>6. <i>Miscellaneous.</i></p> <p>(i) Claims.</p> <p>(ii) Loss on investments.</p> <p>(iii) Insurance.</p> <p>(iv) Coolie's doles.</p> <p>(v) Law charges.</p> <p>7. <i>Items awaiting adjustment.</i></p> <p>8. <i>Capital.</i></p> <p>(i) Repayment of Government loan.</p> <p>(ii) Contributions to Capital.</p> |
|--|---|

(1) *General charges.*—Charges connected with salaries of establishment and office contingencies.

(2) *Porterage.*—Under this head are shown the payments made for salaries of Traffic Overseers, Tally clerks, etc., and for wages to coolies engaged on porterage work.

(3) *Engineering and maintenance.*—The expenditure incurred by the Chief Engineer on behalf of Revenue for repairs to building, tracks, plant and for new minor works, dredging, etc., is shown under this head; and the sub-head "Water bought from City," relates to payments made to the Corporation of Madras for the quantity of Red Hills water utilized by the Trust.

(4) *Contributions*—consists of payments to Government for the Harbour Police and on behalf of the employees lent by

Government, and the annual transfers of the Trust's contribution to the Provident Fund account. Revenue Account.

(5) *Interest*—relates to payments made monthly towards interest on money borrowed from Government.

(6) *Miscellaneous*.—All items of expenditure which do not fall under any of the above heads of account such as those of claims, taxes, insurance, coolies' charitable doles, etc., are shown under this head.

(7) *Capital*.—The transactions relating to Capital though recorded distinct from other Revenue transactions are for the purpose of balancing the Revenue account treated as part of that account. The expenditure under this head is classified under two sub-heads—Repayment of Government loans and Contributions to Capital. The sale-proceeds of old stores or buildings are the receipts under this head *per contra*.

The expenditure incurred by the Trust under the above heads are entered in the Cash book. But, in order to minimise the number of entries in the Cash book, the following subsidiary books are maintained:—

(1) *Abstract of payments for cooly labour*.—In it are entered the daily wages of the coolies engaged for working the cranes, removing, stacking and delivering packages. Some of the coolies are engaged departmentally and others work by gangs at the head of each of which there is a maistry who generally draws the wages of his gang. The daily expenditure is met from the Cashier's Imprest of Rs. 1,000, out of which the Porterage shroff is supplied with funds to the extent of his daily requirements on the requisition of the Traffic Manager.

(2) *The Cashier's Imprest Account*.—In order to minimise the number of entries in the Cash book all payments not exceeding Rs. 20 in each case are made in cash by the Cashier from his imprest of Rs. 1,000 and are entered in the Cashier's Imprest account. When the imprest runs short it is recouped by a cheque drawn on the Revenue account.

AUDIT PROCEDURE.

146. The Cash book has three money columns on each side of it, viz., (1) Government securities, (2) Bank and (3) Cash. The nominal value of securities purchased is shown on the receipts side and those sold on the charge side under column "Government securities." All collections are entered in the "Cash" column on the receipt side and their remittances to the Bank in the "Cash" column on the charge side. The latter are again posted in the Bank column on the receipt side so as to correspond with the credits in the Bank's Pass book. The "Bank" column on

Audit
Procedure.

the disbursement side represents the payments made by the Bank on the cheques issued.

In checking the cash book the auditor should see that the daily collections of Harbour dues, etc., as shown in the abstract of daily Port Trust dues collections are remitted to the Bank through the Challan books and duly acknowledged by the Bank; and that all payments made on cheques drawn on the Bank are properly entered in the Bank's Pass books; and that all these entries work up to the balance arrived at as per Cash book on the last day of each month.

The abstract of Daily Port Trust dues collections should be thoroughly checked with reference to the subsidiary records and registers referred to in paragraph 14.

The entries in the Register of Government bills, the Abstract of bills for overtime working, and the Register of miscellaneous bills should be compared with their respective bills before they are traced into the Abstract of Daily Port Trust dues collections.

The calculation of dues on applications should be tested in cases in which the amount involved is Rs. 10 and more, with reference to the schedule of rates in force for the time being, framed by the Board and approved by Government. The application files are required to be kept complete and in their serial order. Attention should therefore be drawn in the monthly objection book to those that are found missing from the files.

Vouchers in support of every payment should be examined, care being taken to see that the powers of sanction have not been exceeded, and thereafter they should be traced into the contingent register or the Cash book as the case may be. Vouchers for payments of Rs. 10 and more for portorage, crannage, etc., should be checked by a reference to the sanctioned schedule of rates. In the case of coolies doles and payments from the disabled Boatmen's Fund the vouchers should be checked with the pension certificates.

Refund vouchers are preaudited. In the case of parties having current account with the Trust, the amounts are credited to the respective accounts by debit to the Revenue account. These debits are taken in abatement of receipts at the close of the month. In the case of those who have no current account, credit is afforded to them for the amount in the refund ledger and when amounts are adjusted for subsequent applications or are paid in cash, corresponding debits are made in this ledger. When adjusted the debits are taken directly in abatement of daily receipts and when paid they are treated as a charge and taken in abatement of receipts at the close of the month.

The Cashier's imprest register should, after examination with the vouchers, be traced into the Cash book. Audit
Procedure.

The daily portage chits should be checked with reference to the daily labour time sheets sanctioned by the Traffic Manager and with the abstract of payments for cooly labour; and their daily totals traced into the imprest register.

The establishment pay bills should be checked with the schedule of staff and the previous month's bills, variations being admitted on production of sanction of proper authority. In checking the overtime bills the number of days for which overtime is drawn should be verified with the overtime registers to the extent of 5 per cent. The salary and establishment pay bills should also be posted in an Audit Register.

The interest on Government securities and their sales and purchases should be checked with the Bank Pass book. After the close of the year the amount of Government securities held by the Bank in favour of the Chairman on the 31st March on account of the Revenue and other allied accounts should be checked not only with the safe custody receipts received from the Bank of Madras from time to time but also a certificate should be called for from the Bank giving the amounts of Government securities held by it on the different accounts on that date and these amounts should be checked with those given in the Cash book. The accuracy of the statement of the annual contributions to the Provident Fund should, as far as practicable, be checked.

The totals of the Cash book and the Ledger should be thoroughly checked and the balances of the several accounts shown in the Cash book verified with the Bank's Pass books.

The register maintained for watching the adjustment of credits and debits to the head "Items awaiting adjustment" should also be carefully examined every month. The head is a suspense head and therefore any items remaining unadjusted at the end of a year should be carried forward to the following year.

MONTHLY ACCOUNT.

147. A monthly account is submitted by the Chairman to Government showing the receipts and expenditure of Revenue and Capital accounts of the Trust. It is checked and signed by the auditors before submission to Government. This account does not, however, include the transactions relating to the Deposit, Provident and Disabled Boatmen's Funds, Bidden Sailors' Home Charity account and the Harbour dues advance account.

CAPITAL ACCOUNT.

148. The detailed record of all Capital Expenditure is maintained by the Chief Engineer and his accounts are audited by the

Capital
Account.

Deputy Accountant-General, Public Works Branch. But the salary and travelling allowance bills of the Executive and Assistant Engineers, Upper subordinates, lower subordinates, stores, office and petty establishment are audited by the Outside Audit Department and the figures are communicated to the Works audit section.

An abstract of receipts and expenditure is appended to the monthly Revenue account.

PILOTAGE ACCOUNT.

149. Section 79 of the Act provides for the maintenance of a separate pilotage account and sections 91 to 94 deal with the receipts and expenditure to be shown in the account.

Up to the close of the official year 1907-08 fees for pilotage at the Port of Madras were levied under section 35 of the Indian Ports Act (X of 1889); and the fund was administered as a Government Fund first by the Presidency Port Officer and latterly by the Madras Port Trust Board in their capacity as Conservators of the Port. But as section 79 of the Madras Port Trust Act II of 1905 provided for the maintenance of a Pilotage Account by the Port Trust Board and sections 91 to 94 conferred on the Board authority to maintain pilots or Harbour masters, to fix their wages and allowances, to control their conduct and to apply the receipts of the Pilotage Fund to certain purposes specified in section 94, it was decided that the Madras Pilotage Fund should be administered in accordance with the provisions of that Act (G.O. No. 453, Marine, dated 27th November 1907). The old notification under the Indian Ports Act X of 1889 authorizing the levy of Pilotage fees at the Port of Madras having been accordingly cancelled, formal sanction was accorded to the levy of Pilotage fees at Madras under section 44 of the Madras Port Trust Act and to the transfer of the accounts of the fund to the Board of Trustees with effect from 1st April 1908. Under G.O. No. 73, Marine, dated 21st February 1908, the Accountant-General transferred from Government to the Port Trust Board the balance of the Madras Pilotage Fund remaining on the 31st March 1908. This amount was directed to be incorporated in the new Pilotage account which, as required by section 79 of the Madras Port Trust Act, 1905, must be kept separate from the general account.

The services of men paid from the Madras Pilotage Fund were made pensionable from the 1st April 1905 under G.O. No. 35, Marine, dated 16th January 1906. If the men choose to subscribe to the Board's Provident Fund, there is no objection to their continuing to subscribe on their own account, and the usual

contribution will be made on their behalf from the Pilotage Fund. But if persons whose services have become pensionable cease subscribing to the Provident Fund, the balance at their credit up to 31st March 1905 will be paid forthwith. (G.O. No. 196 M., dated 10th June 1909 and G.O. No. 219 M., dated 4th August 1909.) From 1st April 1908 the matter will be dealt with by the Port Trust Board in accordance with the provisions of the rules which may be made under section 28 (5) of the Madras Port Trust Act and approved by the Government of Madras. For the period prior to this, viz., from 1st April 1905 to 31st March 1908, the following principles will be applied:—

Pilotage
Account.

(i) The men concerned other than entrants after the 1st April 1905 whose service will be pensionable according to the new rules will be permitted to elect either—

- (a) to retain the previous advantages of the Provident Fund in each case; or
- (b) to accept instead the balance of the Provident Fund Account up to 31st March 1905 *plus* for service rendered after that date, the pension admissible under the rules.

(ii) Those who elect the latter alternative will, in consideration of their previous non-qualifying service, be exempted from reduction of pension under article 478 (a), Civil Service Regulations (G.O. No. 73, Marine, dated 21st February 1908).

Registers maintained.

150. The following records are maintained for showing the transactions of the Pilotage Fund Account:—

- | | |
|---------------------------------|--------------------------|
| (1) Cash book. | (5) Bank chalans. |
| (2) Ledger. | (6) Bank Pass book. |
| (3) Register of bills issued. | (7) Contingent register. |
| (4) Register of bills realized. | |

The receipt side of the Cash book consists of—

- | | |
|----------------------|----------------------------|
| (1) Pilotage fees. | (4) Harbour-masters' fees. |
| (2) Boat hire. | (5) Miscellaneous. |
| (3) Shifting berths. | (6) Boat crew. |

The scale of fees levied on vessels entering the harbour at the Madras Port is contained in the notification embodied in G.O. No. 73, Marine, dated 21st February 1908.

The Deputy Port Conservator of the Port prepares bills for the recoveries of fees mentioned above and forwards them to the Chairman of the Madras Port Trust for realization. The collections are remitted to the Bank of Madras to the credit of the Pilotage Fund Account for which a separate Bank Pass book is maintained.

Pilotage
Account.

The charges consist of salaries and overtime fees of the Harbour-masters and their crew and contingencies.

Audit procedure.

151. The Cash book should be checked with the two Bill registers and the Bank chalans. The Register of bills issued should be checked with the counterfoils of the bills and the bills should be checked with reference to the scale of fees fixed by Government, and with pilotage certificates. Vouchers in support of every payment should be checked in accordance with the rules in force from time to time.

HARBOUR-MASTERS.

152. The following rules have been framed under clauses (a) and (b) of section 93 of the Madras Port Trust Act, II of 1905, for regulating the appointment and allowances, behaviour and punishment of harbour-masters attached to the port of Madras:—

Appointments.

(1) (a) Harbour-masters appointed by the Board shall be on the legal footing of monthly servants, and mutually they and the Board shall be at liberty to terminate the engagement by giving not less than one complete calendar month's notice either to the other. Harbour-masters on first appointment shall sign a statement that they understand and agree to accept the conditions of service, and have read the existing standing orders.

(b) The first year of service shall be on probation and during this period a harbour-master shall have no claim to gratuity unless injured on duty. If subsequently he is made permanent a probationer shall count service for leave and gratuity and pension from the date of his appointment on probation.

(2) It shall be the duty of harbour-masters (1) to pilot, berth, and shift vessels as directed in the Standing Orders to harbour-masters, issued by the Board, as may be necessary, (2) to command and navigate any of the Port Trust's floating craft when required to do so.

Salaries.

(3) Four harbour-masters shall ordinarily be appointed and shall be paid the following salaries:—

			Per monsom.	
			Rs.	
Senior harbour-master	Rs.	...	600	} No exchange compensation allowance.
Second do.	...	...	450	
Third do.	...	...	400	
Fourth do.	...	...	350	

Probationers shall draw Rs. 50 less per mensem than the permanent pay of the appointment in which they are placed.

Harbour-
masters.

Leave.

(3) (a)—(i) The leave admissible to a harbour-master is of the following kinds :—

- (a) Casual leave.
- (b) Privilege leave.
- (c) General leave.
- (d) Sick leave on medical certificate.
- (e) Leave without pay.
- (f) Combined leave [(b) and (c) together].

(ii) Privilege leave will be earned at the rate of one day for every eleven days of duty, such duty to include casual leave, and may be granted to the extent earned, but not for more than 90 days at a time. Privilege leave may be combined with general leave.

(iii) General leave will be earned at the rate of one day for every ten days of duty, such duty to include casual and privilege leave, and may be granted to the extent earned, but not for more than 180 days at one time. General leave may be combined with privilege leave.

(iv) Sick leave may be granted on medical certificate for any period, subject to the provisions of rule 12.

(v) Leave without pay may be granted for any period the Board may consider desirable, whether in combination with other leave or not.

(vi) With the exception of leave without pay, leave may, under the Board's sanction, be changed retrospectively for any other kind of leave that may, in the first instance, have been granted.

(vii) Absence without leave involves loss of appointment.

(viii) All leave under these rules requires the previous sanction of the Board, except casual leave which may be granted at the discretion of the Deputy Conservator of the Port.

(ix) Not more than one harbour-master will be permitted to be absent on leave, except casual leave, at one time.

(x) A harbour-master recalled to duty before the expiration of any leave granted will be entitled, if out of India, to a second-class Peninsular and Oriental passage fare from the United Kingdom or the Colonies to Madras, or if in India, may recover his actual travelling expenses by rail or steamer, first-class.

(xi) If a harbour-master who is absent, on privilege or general leave or both combined, takes an extension on medical certificate the whole period of absence will be treated as sick leave and his pay will be adjusted accordingly.

Harbour-
masters.

(xii) Absence from duty for more than twelve months will involve loss of appointment except in the case of a harbour-master, invalidated on account of injury received while in the execution of his duty, whose case will be specially considered and dealt with by the Board.

Allowances.

(4) The following absentee allowances shall be paid:—

On casual leave—full pay of appointment and allowances.

On privilege leave—full pay of appointment.

On general leave—half-pay of appointment.

On sick leave—half-pay of appointment.

(G.O. No. 44, Marine, dated 9th February 1911.)

On combined leave—full pay for the period of privilege leave and half-pay for the period of general leave.

(5) A harbour-master acting for another in a superior grade shall draw the full pay of the appointment in which he is acting unless the permanent incumbent is on casual or privilege leave, in which case no acting allowance shall be admissible.

(6) Overtime for each harbour-master employed shall be paid for at the rate of Rs. 5 for every vessel piloted between 6 P.M. and 6 A.M., on any working day or days or on any Sunday or holiday notified under the Negotiable Instruments Act, 1881 (XXVI of 1881).

NOTE —The scale of overtime fees for the crews of harbour-master's boat is contained in G.O. No 81, Marine, dated 12th March 1909.

(7) For navigating charge, including overtime, of any of the Port Trust's floating craft an allowance per diem of Rs. 5 shall be paid.

(8) Subsistence allowance shall be paid in addition to charge allowance to harbour-masters away from Madras on duty and not provided with food at the rate of Rs. 4 per diem.

(9) Harbour-masters shall be allowed single first-class steamer or train fare when travelling on duty.

(10) Harbour-masters shall be provided with free quarters.

Gratuity, Pension and Compassionate Allowance.

(11) Service for the purpose of rule 7 shall include all time spent on any kind of leave granted under the leave rules, except leave without pay.

Provided that a harbour-master who has been dismissed from the service of the Board shall not be granted any gratuity or pension.

Provided further that the maximum yearly pension that may be granted to any harbour-master shall be half the substantive pay

of his final twelve months of service and shall also not exceed Rs. 3,600. Harbour-masters.

(12) Harbour-masters shall ordinarily on leaving the service of the Board be granted gratuities or pensions in accordance with the following rules:—

(a) A gratuity of one month's substantive pay for each complete year's service up to ten years, calculated on the amount of the last completed calendar month of service.

(b) On or after completion of ten year's service, a pension of one-sixtieth of the pay of the last twelve complete calendar months of service for each complete year served. For the purposes of this calculation, any general or sick leave taken during the final year of service shall be counted as service spent on full pay.

(13) Pensions shall be paid in India in rupees or in the United Kingdom or in the Colonies in sterling at the current rate of exchange.

(14) A special gratuity, pension, or compassionate allowance may be granted to a harbour-master who may be incapacitated from further service owing to injuries received in the execution of his duty, or to the family of a harbour-master who may have been drowned or have met with a violent death in the execution of his duty. Each such case will be specially considered and dealt with on its merits by the Board as it arises.

(G.O. No. 254, Marine, dated 25th August 1908.)

EMPLOYEES OTHER THAN HARBOUR-MASTERS.

Leave.

153. (1) Sick leave may be granted for not more than six months altogether in any one period of three years, whether such leave be granted in one period or in instalments, subject to the provision that an employée who has been dismissed from the service of the Board shall not be granted any gratuity or pension.

(2) Leave without pay may be granted for any period the Chairman may consider desirable, subject to the provisions above referred to.

(3) All leave requires the sanction of the Chairman of the Board.

Allowances.

(4) The following absentee allowance shall be paid;—
On sick leave—half-pay of appointment.

(5) A Pilotage employee acting in a superior rating shall draw the full pay of the rating in which he is acting.

(G.O. No. 80, Marine, dated 12th March 1909.)

Pensions, gratuities and compassionate allowances.

Employees
other than
harbour-
masters.

(1) Employees on leaving the service of the Board shall ordinarily be granted gratuities and pensions in accordance with the following rules:—

(a) after a service of less than ten years—*nil*.

(b) After ten years' service up to thirty years' service—a gratuity of half a month's substantive pay for each complete year served since date of first appointment.

(c) On or after completion of thirty years' service—a pension of $\frac{7}{10}$ ths of the pay of the last twelve complete calendar months of service for each five years' service completed, minimum Rs. 4 per month.

(2) A special gratuity, pension or compassionate allowance may be granted to an employee who may be incapacitated from further service owing to injuries received in the execution of his duty or to the family of an employee who may have been drowned or have met with a violent death in the execution of his duty. Each such case will be specially considered and dealt with on its merits by the Board as it arises.

(3) Service for purpose of rule 1 shall include all time spent on any kind of leave granted under the leave rules subject to a maximum absence of six months for each complete five years of service.

Provided that an employee who has been dismissed from the service of the Board shall not be granted any gratuity or pension.

(G.O. No. 80, Marine, dated 12th March 1909.)

MADRAS PORT FUND.

154. With effect from the 1st of April 1909, the system of keeping the account of collections and disbursements of the Madras Port Fund—a Fund administered under section 36 of the Indian Ports Act, 1889, by the Madras Port Trust Board in its capacity of Conservator of the Port of Madras—has been changed. Under the old arrangement, the Port Trust Board collected the receipts and paid them into the Government account kept in the Bank of Madras in the name of the Accountant-General. The Board operated on the account through a permanent advance from which small charges for contingencies were paid but bills for larger amounts were submitted to the Accountant-General for audit before payment. As this arrangement was represented to be inconvenient, the Local Government has, with the sanction of the Government of India, directed that the Board shall in future be placed in funds by means of letters of credit to be issued by the Accountant-General in its favour against which cheques may be drawn by the Chairman as required. The Superintendent of

Stationery has been authorized by Government to supply the Chairman annually, on payment, with twenty-five sheets of 'Paper, double foolscap, machine made, cream wove, 24 lbs., special water-marked' for the required number of cheque forms. The forms will be printed and issued under the supervision of the Accountant-General. The audit of the contingent charges of the Madras Port Funds is thus transferred to the Outside Audit Department.

Madras Port
Funds.

(G.Os. No. 256, Marine, dated 25th August 1908 and No. 167, Financial, dated 15th April 1909.)

OBJECTION STATEMENT.

155. After the completion of audit the objections raised in the course of audit should be entered in the objection book which is delivered to the Chief Accountant after it is passed by the officer in charge of the Outside Audit Department. All objections of minor importance are settled with the Chief Accountant personally; but those relating to the recovery of dues or alteration in the existing procedure should be prominently set forth in the objection book. If no satisfactory explanation is offered to any objection raised the matter should be taken to the notice of the Chairman, or reported to Government through the Annual Audit Report.

ANNUAL AUDIT REPORT.

156. After the accounts for the year have been audited, a report is submitted to the Trustees of the Port on the results of the audit, signed by the Chief Superintendent and the Accountant-General as auditors accompanied by statements showing the transactions of the Deposits, the Provident Fund, the Disabled Boatmen's Fund, the Biden Home Charity Fund, and the Trusts Capital Account. A copy of the report is also submitted to Government.

The statements of receipts and charges relating to the Revenue account and the connected minor funds as well as of the Capital Interest and debt appended to the Board's Administration Report should be signed as "Examined and found correct" by the auditors who should in particular verify the balance of the Board's indebtedness to Government; and see that all expenditure charged to Capital has been expressly sanctioned by His Excellency the Governor in Council (*vide* section 75, also G.Os. Nos. 368, Marine, dated 16th September 1904, and 422, Marine, dated 24th October 1904). The fact of verification of the funds should be mentioned in the Audit report.

CHAPTER XVIII

MADRAS CORPORATION ACCOUNTS.

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AUDITORS.

157. The audit of the Madras Corporation accounts was originally conducted by the Local Audit Department ; but by G.O. No. 242, Mis., dated 1st March 1902, it was transferred to the Outside Audit Department. With reference to section 110 of the Madras City Municipal Act III of 1904, Government issue an order every year appointing the Accountant-General and the officer in charge of the Outside Audit Department as auditors.

SECTIONS OF THE CITY MUNICIPAL ACT BEARING ON AUDIT.

158. *Sections 9 and 10* deal with the appointment, removal, salary and allowances, etc., of President.

Section 12 deals with the appointments of Revenue Officer, Health Officer and Engineer ; their salaries and allowances and the contribution for leave allowances and pensions, if any, to be paid on their behalf.

Sections 13 and 14 deal with the appointment of Special Sanitary Officer and the salary and allowances to be paid to him.

Sections 17 (a), (b) and (d) deal with the duties and powers of the Standing Committee.

Section 20 (b) deals with the control of the President over the staff of the Corporation.

Section 23 (1) treats of powers which may be delegated to Municipal officers.

Section 28 treats of the control of the Local Government with regard to projects for works.

Section 41 states that the expenses of elections of Commissioners shall be met from Municipal Funds.

Section 58 deals with the appointment, punishment, etc., of the subordinate officers and servants.

Sections of
the City
Municipal
Act bearing
on Audit.

NOTE.—In anticipation of the amendment of the Act the Corporation has been authorized to employ on its own responsibility all temporary or permanent establishments falling under this section subject to the reservation that the Governor in Council will exercise the right to veto the creation of appointments carrying salaries of Rs 250 and upwards per mensem. The decision of the Corporation in respect of such appointments should therefore be reported to Government for confirmation before effect can be given to it. The Standing Committee has power to create appointments up to Rs 100 per mensem. It should refer to the Corporation those above this limit. The sanction of Government is not necessary for the payment of special allowances to the Corporation servants—*vide* G.O. No 116 M., dated 20th January 1914.

Sections 60 to 65 deal with the grant of leave and allowances to the officers and subordinate staff.

Sections 66 and 67 (2) and 68 deal with contracts.

Section 87 deals with the constitution of the Corporation Fund and the expenditure to be met out of it.

Sections 88 and 89 treat about contributions for public exhibitions, ceremonies, etc.

Section 90 says where the funds of the Corporation should be deposited for safe custody and how they should be drawn for expenditure.

Section 91 deals with the preparation and submission of budget and estimates for works.

Sections 99 to 109 deal with loans.

Section 111.—The auditors appointed under the last preceding section (110) may—

(a) by summons in writing require the production of any document, the perusal or examination of which they believe necessary for the elucidation of the Municipal accounts ;

(b) by summons in writing require any person having the custody or control of any such document or accountable for the same, to appear in person before them ; and

(c) require any person so appearing before them to make and sign a declaration with respect to such document, or to answer any question or to prepare and furnish any statement relating thereto.

Section 112.—The auditors shall—

(a) report to the Standing Committee any material impropriety or irregularity which they may observe in the expenditure or in the recovery of moneys due to the Corporation or in the Municipal accounts ;

(b) furnish to the Standing Committee such information as the said committee may require concerning the progress of their audit ; and

(c) submit to the Standing Committee a final statement of the audit and a duplicate copy thereof to the Local Government

Sections of
the City
Municipal
Act bearing
on Audit

within a period of three months from the end of the financial year, or within such other period as the Local Government may notify.

Section 113.—The Standing Committee shall forthwith remedy any defect or irregularities that may be pointed out by the auditors and report the same to the Corporation.

ACCOUNTS.

159. The accounts of the Corporation at present comprise the following :—

No. I or Revenue Account.

No. II or Deposit Account.

No. III or Loan Account.

For each of the three accounts, a separate cash book is maintained with a corresponding pass book with the Bank of Madras.

No. I or Revenue Account.

This comprises, on the receipt side, the municipal rates and taxes and other miscellaneous items of revenue and receipts, and on the expenditure side, the charges relating to salaries of officers and establishments, sanitation and conservancy, markets, roads, lighting, buildings, water-supply and drainage. There are three funds subordinate to this account, viz. (1) General, (2) Water and Drainage and (3) Lighting in accordance with sections 147 and 148 of the Madras City Municipal Act.

No. II or Deposit Account.

This comprises the transactions of deposits and withdrawals relating to securities of municipal servants and municipal contractors, securities furnished for services rendered to private parties, investments on account of sinking funds, workshop, stores, income-tax recoveries, etc.

No. III or Loan Account.

The receipts in this account consist of Government grants and contributions and of loans obtained from Government or raised in the open market for buildings, improvements of water-supply, drainage works, etc. There are three sub-accounts under this head also, viz., (1) General Fund (loan), (2) Water and Drainage (loan), and (3) Lighting (loan).

The following are the books subsidiary to the cash books :—

(i) Assessment registers.

(ii) Demand, collection and balance registers, otherwise called check registers.

- (iii) Collection books.
- (iv) Shroff journals.

Accounts.

AUDIT PROCEDURE.

160. In auditing the transactions of the Corporation, it is important that the provisions of the Act as also the rules contained in the Corporation Code should be carefully studied and applied.

Receipts.

The scope of the audit has been defined in G.O. No. 792 M., dated 18th May 1910. According to the Government Order a proportion of the miscellaneous receipts should be audited every month with reference to the original applications and other vouchers; while as regards permanent taxes, a proportion of the outstandings in the arrear demand register should be audited annually with reference to warrants and sale accounts of distrained properties, etc., and the attention of the Corporation drawn to cases of longstanding arrears. Accordingly, 50 per cent. of the receipts granted for collection of permanent taxes and all the receipts granted for miscellaneous items are examined monthly. With regard to receipts for permanent taxes, in fact in all cases in which bills are issued from the office, it should be seen that collections made by bill collectors are duly paid into the Corporation office and delays and other irregularities brought to notice. In the case of miscellaneous receipts, however, the audit check must extend to the original applications or other papers on which the collections are based in order to ascertain that the Corporation dues have been correctly levied, collected and brought to account.

NOTE.—In the annexure to this chapter, are given instructions for the complete audit of miscellaneous receipts.

Expenditure.

Payments are completely audited, the method of audit following generally the lines of the audit of Government expenditure, but in greater detail in the matter of contingent expenditure and expenditure on works.

Salary bills of gazetted officers and others, pay bills of establishments, travelling allowance bills and pension bills should be audited with reference to the rules contained in the Civil Service Regulations and the principles of the rulings in the Civil Account Code and payments recorded in the audit registers. The Civil Service Regulations rules have been made applicable to the Corporation staff by the Local Government.

With regard to contingent expenditure and expenditure on works the most important check is the check of the rates charged in bills with those accepted either by the President, the Standing

Audit
Procedure.

Committee, the Corporation or the Government according to the powers vested in them by the Act.

The following points should also be seen in respect of works expenditure :—

(i) That the expenditure is covered by an estimate sanctioned by competent authority.

(ii) That the bills are in proper form and are accompanied by the necessary certificates.

(iii) That they are accompanied by a measurement sheet or survey report.

NOTE.—The measurement books should also be sent for and the original measurements compared with those entered in the bill.

(iv) That the excess over estimates and deviations are covered by proper sanction.

(v) That in case of works costing Rs. 1,000 and more the expenditure is duly recorded in the register of works.

Muster Rolls.

For the purpose of checking these rolls, only 20 per cent. of the entries need be examined in detail with reference to the letters indicating “presence” or “absence” marked in the rolls. The total of the rolls should, however, be verified in all cases completely. Finally each roll should be checked with reference to the scale of establishment sanctioned in statement II (c) of the budget estimate and the payments recorded in the audit register.

NOTE.—Muster roll payments in which the number has not been fixed by the higher authority but only the rates, need not be posted in the audit register but should be dealt with as works expenditure and audited with reference to sanctioned estimates or budget grants according to the proceedings of the Corporation.

Personal Ledger of Advances.

There are two advance registers, one for permanent advance and the other for miscellaneous advances. These registers should be checked with the cash books and vouchers every month and long outstandings of temporary advances brought to notice in the objection statements.

Personal Ledger of Deposits.

The entries in No. II Account cash book should be traced into the respective pages of the ledger. The register should then be examined to see that there has been no payment in excess of the amount at credit.

Audit of payments of interest on loans raised in the market.

A register is maintained showing the amount of each loan raised in the open market, date of issue, the rate of interest, the

number and the amount of each debenture, the name of the holder, the date of payment of interest, the period for which interest accrued and the number of voucher on which interest was paid. As soon as interest is paid the date of payment and the number of voucher concerned are entered in this register. The auditor should examine this register to see that there are no double payments of interest.

Audit
Procedure.

Pension audit.

A consolidated statement called the acquittance roll of pensioners is received every month. This is supported by receipts given by pensioners, which furnish details as to the date of sanction of pension, rate of pension, non-employment certificate and life certificate when the pensioner does not appear in person, etc.

The roll should be audited with reference to the rules contained in the Civil Service Regulations and the principles in the Civil Account Code and recorded in the audit register.

Accounts.

All payments of money into the Corporation either by Corporation subordinates or by the parties direct should be traced into the shroff's journals. From the shroff's journals, the collections should be traced into the Abstract of collections. The total collection for the day should be traced into the cash books. The amounts credited in the cash book by transfer adjustments should be checked with reference to the deductions from vouchers.

The paid vouchers should be checked with the entries in the cash book and there should be no debit in the cash book not supported by a proper voucher. The totals of the cash books should then be examined. The entries of payments in the cash book should then be traced into the ledgers and the totals of the ledgers should be examined. The total of the receipts and payments should be agreed with those shown in the cash books. The reconciliation of the balances in the cash books and the Bank pass books should also be examined.

NOTE.—Adjustment vouchers should be examined with the same care as cash payment vouchers to see that the adjustments are correctly made with the acceptance of the department debited.

MONTHLY ACCOUNT OF RECEIPTS AND EXPENDITURE.

161. The Revenue Officer furnishes the auditors with two copies of the statements of Receipts and Expenditure on the 20th of every month. The statements are checked with reference to the totals under each head of receipt and payment in the ledger and the correctness of the balance is also tested.

Objection
Statement.

OBJECTION STATEMENT.

162. After the completion of the audit in the manner laid down above, the objections and remarks are communicated to the President in an objection statement. On its return from the President with replies, it should be carefully gone through to see if the replies call for any further remarks which should again be embodied in a form of further remarks and communicated to the President. All recoveries promised should be noted in the objection book maintained in the audit section. It is important that attention should be paid to the settlement of the old objections when the monthly audit is proceeding. Once a quarter, therefore, a list should be made out of all old items and sent to the President for early attention.

ANNUAL AUDIT REPORT.

163. As in Government departments, there is a March final account for the Corporation besides the March monthly account. In the final account, all adjustments which were omitted to be made or could not be made before 31st March are included. After this account is closed, the Revenue Officer furnishes the auditors with three copies of the Annual Statement of Receipts and Expenditure and three copies of Demand, Collection and Balance statements. The account and the Demand, Collection and Balance statements are examined with the subsidiary registers maintained.

It should be seen that in the Demand, Collection and Balance statement all kinds of ascertained outstandings are included and for this purpose all books maintained in connection with the receipts, whether at the Corporation office or at the sub-offices, should be sent for. These should be examined not only to see that the outstandings have been correctly brought on the Demand, Collection and Balance statement, but also, that they have been properly maintained, for which purpose a few items in each should be test audited with reference to the supporting records.

In connection with expenditure, stock and store accounts wherever maintained, should also be sent for and examined in the manner described above.

The accounts of the Royapettah Hospital should be completely audited for the year while the accounts maintained in the Workshop and Stores should also be test audited.

The audit report should then be drawn up bringing to notice all important defects and irregularities noticed in the accounts of the year. The report is forwarded to the President and a copy of it is at the same time submitted to Government in the Local and Municipal Department with reference to section 112 of the Madras City Municipal Act.

ANNEXURE.

No.	Items of miscellaneous receipts.	Instructions for audit.
1	Payment for unauthorised occupation of lands— Proper (quarterly encroachments). Income from markets— Moore Market and Gujjili collections. Payment for water for non-domestic purposes. Rents of lands and buildings including hutting grounds.	The amounts of the counterfoil receipts should be traced in the chalans for remittances prepared by the conicopillays and the totals of the latter, into the shroff's journal and accounts. Any delay in the remittance of the rents collected should be noticed. The demand register should also be examined annually as in the case of taxes.
2	Rent of lands and buildings (lease)— Esplanade rents— Cart stands (lease)— Rent of cart stands. Produce of lands, gardens, etc. People's Park—Menagerie collections. People's Park—Fruit-bearing trees (lease)— Sale of rubbish (lease). Income from markets— Smithfield market. Income from slaughter-houses, etc.— (1) Slaughter house contract. (2) Blood contract (lease). Grass farm— Fruit bearing trees. Abandoned sewage farm (lease).	The instalments paid should be checked with the amounts due as shown in the demand register maintained and delays in payments brought to notice.
3	Sale-proceeds of land— Fees for furnishing extracts of births and deaths and assessment certificates, etc. Sale of lymph (Vaccination fees).	It should be seen in audit that the amount remitted is in accordance with the demand in the notice issued to the applicants. If a register is maintained, that also should be examined; the correctness of which should be verified wherever possible.
4	Esplanade rents— Theatres, circuses, etc.	The chalans should be checked with the counterfoil receipts and their amounts traced into the accounts. The demand register should also be examined to see that the demand is correct with reference to the rate of rents fixed and the period of occupation. The assessor's report of final clearance should also be consulted.
5	Rent of Municipal wharf ...	The recovery of the contribution which is an annual payment by Government should be seen at the time of annual audit with reference to the entries in the Budget under contributions. The entry of the item in the register of contributions maintained in the General Branch should also be verified.
6	i. Produce of lands, gardens, etc.— (a) Sale of grass. (b) Hire of plants. (c) Sale of birds, rabbits. (d) Sale of plants and fullon trees.	(a to c) The chalan with which the amount is remitted into the Revenue department should be examined to see whether the amount remitted is correct with reference to the quantity sold and the rate approved by the President. The ledgers also should be examined to check the correctness of the quantities shown as sold in the chalans. The stock register of birds, etc., should also be examined monthly. With regard to hire of plants, the order book and the counterfoil receipt book should also be examined.

No.	Items of miscellaneous receipts.	Instructions for audit.
	ii. Other items— Avenue cuttings and produce.	(i & § 11) The amount remitted should be checked with reference to the sale sheet approved by the President. The registers of fruit-bearing trees should be examined at the time of annual audit.
7	Income from slaughter-houses, etc.— (a) Meat van collections. (b) Slaughter of animals in private houses.	(a) The collections should be checked with reference to the number of carcasses carried at the approved rate as shown in the chalans. If counterfoil receipts are issued for the collections, these also should be examined to see that the collections have been fully paid into the Corporation office. (b) The amount credited should be checked with reference to the number of sheep as shown in the chalan and with reference to the total number of permits issued.
8	Private markets (license fees).	The license fees should be checked with the amount fixed by the Standing Committee for each market for the year and shown in the register maintained for the purpose besides tracing the collections in the account.
9	Private scavenging (permanent and occasional service).	When service is rendered from the existing general conservancy establishment, there is no means of checking the amounts due. But when extra establishment is maintained and its salary is drawn in muster roll, it should be seen that the cost of such service is credited in the accounts and that a certificate of credit is given on the muster roll. The register showing the demand both for permanent and occasional services should also be examined to see that the recoveries are in accordance with the demands raised for each item.
10	Income from Lethal chambers. (i) Sale of skins and dogs.	Credit should be traced in the account for the amounts shown in the chalans, after verifying their arithmetical correctness with reference to the details furnished in them. The counterfoil receipt books should also be examined to compare the total number of skins sold with the value credited in the accounts. The depot register should also be examined every month to see that the correct number of skins have been sold. If a register is maintained in the sanitary section with reference to the duplicate receipts given by the agent of the Chrome Leather Company, that register also should be examined to see that the amounts due from the Company are correctly and promptly collected.
	(ii) Reward fee and feeding charges.	The credits should be traced in the accounts for the amounts shown in the chalans after verifying their arithmetical correctness with reference to the details furnished in them. The registers maintained in the Lethal chambers should also be examined to see to the correctness of these items.
11	License Registration— (1) Pandal application (temporary, permanent, etc.). (2) Cattle yard. (3) Hack stables. (4) Private cart stand fees and several other purposes.	The applications or licenses should be checked with reference to the schedule of rates for the several items according to the total area or the quantities stored as shown in the original applications and the collections traced into the accounts. The demand registers should also be checked with the applications and the registers themselves should be examined independently to see that all demands have been collected and those not collected are satisfactorily explained.

No.	Items of miscellaneous receipts.	Instructions for audit.
12	<p>Grass farms—</p> <p>(a) Sale of grass and hay ...</p> <p>(b) Grazing rents ...</p> <p>(c) Sale of silt ...</p>	<p>It should be seen that the amounts entered in the chalan have been brought into account. Further, the quantities entered in the forwarding notes should be traced into the personal ledger and the amount of the bills checked with the total quantity supplied during the month with reference to the rate approved by the President and the credit on account of payment of such bills traced into the accounts. Delay in the collection of outstandings should also be brought to notice. The stock registers should also be examined.</p> <p>It should be seen that the amounts entered in the chalans have been brought to account. Further, the register of grazing rents as also the counterfoils of permits issued should be examined to see that the amounts of permits issued have been correctly credited into the treasury and they are in accordance with the rate approved by the President. The stock register of discs should also be examined to see that the number issued agrees with the total number of permits issued.</p> <p>The recoveries on account of sale of silt are not susceptible of any audit check as it is given to parties who ask for it at some value fixed by the License Superintendent. Credit for the amount remitted should be traced into the accounts.</p>
13	<p>Sale-proceeds of old materials—</p> <p>(1) Sale of bullocks, skins of bullocks, etc.</p> <p>(2) Sale of superstructures.</p>	<p>Departmental sales should be checked with the sale sheet and the amount credited should be compared with that of the highest bid approved by the President. The stock book of bullocks maintained at the Central depot should also be examined at the time of the audit to see that all the sales of bullocks as well as skins have been correctly accounted for.</p> <p>The papers relating to the sale should be called for to see that the instalments paid on account of each sale agree with the sale amount and that there is no considerable delay in the recovery and remittance of such instalments by the Government auctioneer. It should also be seen that the amount realised by sale is not considerably less than the amount of award shown in the award register. In the annual audit, the register should be examined to see that all superstructures of buildings acquired for the corporation as shown in the acquisition register have been properly accounted for either by sale or by utilizations for corporation purposes.</p>
14	Hospital receipts and school fees.	It should be seen that the amounts remitted have been correctly taken into accounts. The demand, collection and balance statement should also be checked.
15	Import of timber and firewood.	It should be seen that the total collections remitted are correctly credited and that the commission paid for collection is correct and delays in remittance should be noticed. The detailed statement of collections furnished by collecting agencies should be completely checked. The register of supply of forms to the Railways and toll formers, etc., should also be checked to see that the number of the forms issued are serial and that all licenses issued are supported by credits.
16	Magisterial fines ...	The charge sheets maintained by the several subordinate officers which contain a note of fine imposed in each case should be collected in one section of the office for verifying the correctness of the amounts of fines actually remitted by the Magistrate to the bank. The credits in the bank pass books should be traced in the accounts.

No.	Items of miscellaneous receipts.	Instructions for audit.
17	Receipts on account of house service connections.	The application form showing the amount due to the corporation should be examined to see that the amount remitted is in accordance with the demand shown in the application form. The register maintained for the purpose should also be examined.
18	Other items— (1) Contractor's fines .. (2) Cost of dog badges ... (3) Cost of service books, municipal codes, etc. (4) Cost of tender forms ... (5) Fees for burying carcasses.	The contractor's payment book should be examined to see that the fines are regularly recovered. It should be seen that the amounts remitted agree with the value of the number of badges shown as issued in the register of licenses. The stock register of dog badges should also be examined to see that the issues therein shown agree with the amount collected. The register should be examined to see that the free supplies and the copies sold are shown separately and issues for the latter agree with the amount credited and that the entries for the free supply are attested by some responsible officer. The register of tender forms should be examined to see that the issues of forms agree with the amount credited after verifying the correctness of sale and rate. It should be seen that the amount collected is correct with reference to the rates fixed and the counterfoil permits issued.
19	Payments for unauthorised occupation of lands (Roadside—Trash bazaars).	The collection is the demand. Blank receipts with the value printed on them are issued to Conicopillays for being filled up and delivered to parties from whom collections are made. The audit check in this case is the same as that for item No. (1).
20	Income from Dhobykhana ...	Credit for the amounts remitted should be traced in the accounts. If counterfoil receipts are issued for the collections these receipts also should be examined. The demand register should also be examined to see that these are properly collected and paid into the office.

CHAPTER XIX.

STOCK ACCOUNTS OF THE SCHOOL OF ARTS.

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PREAMBLE.

164. The audit of the Stock Accounts of the School of Arts was for the first time conducted by this office with reference to G.O. No. 899, Educational, dated 20th December 1911, and on this office reporting after two audits that an audit of the accounts was necessary, Government finally ordered in G.O. No. 347, Educational, dated 22nd April 1913, that the accounts should be audited annually by the Outside Audit Department of this office.

AUDIT PROCEDURE.

165. The following records should be examined :—

- (1) The contingent register.
- (2) The office copies of the lists of materials, etc., purchased from contractors and in the market.
- (3) The receipt register of materials, etc.
- (4) The stock registers of materials and tools. (A separate stock book is maintained for gold and silver.)
- (5) The indents for materials passed by the Superintendent.
- (6) The register of manufactured articles of the several departments, viz. :—
 - (a) Carpet weaving department.
 - (b) Wood carving department.
 - (c) Metal work department.
 - (d) Silver and goldsmith department.
 - (e) Modelling department.
 - (f) Lacquer work department.
- (7) The stock register of manufactured articles with the museum-keeper.
- (8) The cash book.
- (9) The bill book for credit sales.
- (10) Counterfoils of receipts granted for cash sales.
- (11). Counterfoils of receipts granted for credit sales.

**Audit
Procedure**

(a) The receipt register of materials purchased should be checked with the office copies of the lists of materials purchased from contractors and in the market after examining the correctness of these lists with the help of the contingent register. The correctness of the figures in the contingent register should be verified from the Accountant-General's books.

(b) The entries in the receipt register of materials should then be traced into the stock registers.

(c) The materials issued to the several departments shown in the stock register should be checked with the indents passed by the Superintendent which are the vouchers to support the issues and the correctness of the balances of materials entered in the register should then be tested. Almost the same procedure should be observed for tools purchased and issued.

(d) From the out-turn books of the several departments, it should be seen that all the manufactured articles have been brought on the museum-keeper's stock register.

(e) This stock register should then be taken up for check. It should first be seen that for all articles sold, credit has appeared in the cash book and that disposals of articles otherwise than by sale are covered by proper authority. In examining the credit sales, undue delays in realising the amounts and any other peculiarities should be specially noticed.

(f) The outstanding list of articles written up in the register should then be checked.

(g) It is important that the balance of stock of materials and tools purchased and of articles manufactured should at the end of each year be verified by the Superintendent. It should therefore be seen that a certificate of such verification has been recorded by the Superintendent in the books.

AUDIT REPORT.

166. A copy of the audit report should be sent direct to the Director of Public Instruction, Madras, and another copy to the Director through the Superintendent, School of Arts, with reference to paragraph 2 of G.O. No. 90, Educational, dated 5th February 1913.

CHAPTER XX.

ACCOUNTANT-GENERAL'S TRUST AND CHARITABLE ENDOWMENT ACCOUNTS.

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AUDIT.

167. These accounts are audited with reference to the rules bearing on them in the Civil Account Code. The audit is conducted quarterly.

AUDIT REPORT.

168. The quarterly audit report is submitted to the Accountant-General. The annual report on the audit of the accounts of the Treasurer of charitable endowments should be submitted to the Comptroller and Auditor-General, Delhi, with reference to rule 15 (a) of the rules for charitable endowments annexed to chapter 74 of the Civil Account Code, volume II.

VERIFICATION OF SECURITIES.

169. All securities in trust are verified by the Chief Superintendent in charge of Outside Audits in April and October of each year.

CHAPTER XXI.

ACCOUNTS OF THE INDIAN LAW REPORTS.

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Cash sales and lists to be maintained.	172	reports	179
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LAW REPORTS—EDITION, PRINTING AND ISSUE.

170. These reports are edited by official reporters who receive allowances from Government. There are four separate series for Calcutta, Madras, Bombay and Allahabad, respectively. They are printed by the Government Presses of those places, and issued in the case of Calcutta and Allahabad by the officer in charge of Bengal Secretariat Book Depot and the Curator, Book Depot, Allahabad, and in the case of Madras and Bombay by the Superintendents themselves. A certain number of these reports are distributed gratis among Government officials and others under the orders of the Government concerned. They are also available to the general public on payment. The rates of annual subscription are—

	Without postage. RS.	With postage. RS.
For the complete series ... ..	...	22-8
Do. Calcutta do.	10	12-8
Do. Madras do.	6	7
Do. Bombay do.	6	7
Do. Allahabad do.	6	7
Single parts, including postage—		
For the Calcutta series ... ..	...	2
Do. Madras do. ... ..	...	1
Do. Bombay do. ... ..	...	1
Do. Allahabad do. ... ..	...	1

NOTE.—(1) Under Order No. 1139, Judicial, dated 20th July 1898, each part of volume of the Madras Series is to be sold at Rs. 1-4-0 and that of volumes II and III at Rs. 1-8-0.

(2) Under Madras G.O. No. 553, Financial, dated 7th September 1912, heads of departments in Madras can sanction the free supply of copies of Indian Law Reports—Madras Series—to officers subordinate to them.

SUBSCRIPTIONS WHERE PAYABLE.

Subscriptions
where
payable.

171. Subscribers for the complete series can be registered, and their subscriptions received, at each of the Government Presses of Calcutta, Madras and Bombay, and in the case of Allahabad at the Curator's office, but a subscriber to less than the whole series must register his name at, and pay his subscription to, the issuing office or offices concerned.

CASH SALES AND LISTS TO BE MAINTAINED.

172. Reports of the complete series are available for cash sale at the office of the Superintendent, Government Printing, Bengal, and those of the local series at the local offices concerned. The Presses of Calcutta and Allahabad maintain a complete list of all the officers entitled to be supplied gratis with the reports of their own series in Form A, as also a list of all paying subscribers in Form B, sub-divided into two parts—(a) for the complete series and (b) for the local series. In the case of the Government Presses at Madras and Bombay, Forms A-1 and B-1 should be substituted for A and B. Each new entry or removal of an old entry in list A must be supported by the order of Government authorising it, and each new entry in list B must either quote the credit in the cash account for the amount of subscription, or the advice from the registering office in the case of the subscriptions for the complete series paid elsewhere. These advices must be separately filed and numbered in an annual consecutive series. Where a subscriber's name is brought forward from an old list into a new one for the unexpired portion of subscription paid in a previous year, the number of entry in the old list must be quoted in the new. Where the subscription is received for no period other than a calendar year, as in the cases of Bombay and Madras, this will not of course be necessary.*

GRATUITOUS SUPPLIES HOW REGULATED.

173. The question of supplying the Indian Law Reports gratuitously to an officer serving with another Government is determined by the Government under which he is serving. All that is necessary in such cases is that each Local Government should issue its orders to its own press, which will pass on the orders to the other press or publishing office concerned, just as it does in the case of copies which are paid for when it has realized the subscriptions for the whole series.

There is no objection to a separate register being maintained for casual gratuitous issues if these are numerous enough

* NOTE.—For Forms A to B-1 referred to in the para. See Appendix E.

Gratuitous
supplies how
regulated.

to render that course desirable. The authority for the issue in each case should be shown on the register.

ADVICE LISTS.

174. When any office of issue receives a subscription for the complete series of Law Reports, it must send an advice to the other three offices in the following form:—

Advice list of Subscription for the complete Series of Indian Law Reports received by the Superintendent, Government Press, Calcutta, Madras, Bombay or Allahabad.

Name of subscriber.	Address.	Number of copies subscribed for.	Period for which subscrip- tion has been paid, specifying dates of commencement and termination.

On receipt of this advice the receiving office should enter the names of the subscribers and other particulars in its own list of subscribers to the complete series. It will be observed that the number of subscribers for the complete series will be the same on the list of all the offices.

When a subscription, whether received locally or advised from elsewhere, expires before the end of the year for which the list is open, the discontinuance should be noted in the column for the month in which the supply has to be stopped. If the subscription is renewed, the subscriber's name must be entered afresh at the end of the list, with particulars of the new subscription. This does not apply to Bombay and Madras, where no subscription is received for less than a calendar year.

The total of the column headed 'Number of copies' in lists A and B, *minus* the progressive total of the discontinuances up to the end of the preceding month, will give the number of copies to be issued in any month under these lists, and these numbers will be posted into the Stock ledger.

STOCK LEDGER.

175. A Stock ledger of Law Reports should be kept by each of the four issuing offices in Form C. Two accounts—one for all the numbers of past years and one for the issues of the current

year—should be kept by each office for its own local series and by the Superintendent, Government Printing, Bengal, for the complete series also. For current numbers the number of copies received of each issue must be distinctly shown.* The numbers issued regularly to officials, etc., gratis and to paying subscribers should be worked out from lists A and B for each issue and entered direct into the Ledger. Monthly totals of cash sales must be entered from the Day book of cash sales in Form D. Other casual issues must be entered in detail with quotation of the documents supporting the issues. At the end of the year each office should balance its Ledger and take stock of the copies in hand.†

The accounts should be kept by the calendar year as convenient, but it is desirable that the stock accounts should be closed on a fixed date and that date may be the 31st March following the close of the calendar year. This would probably allow of all the issues for the calendar year being included in the Stock register (current), and the balance would, on the 31st March, be carried to the Stock register for past years.

LOST OR MISSING NUMBERS HOW REPLACED.

176. It is left to the Local Government to decide what authority shall be sufficient for the re-issue of lost or missing numbers of the Law Reports. The Superintendent of the press should not be held to have that authority unless it is conferred on him by the Local Government (*vide* paragraph vii of letter No. 4764, dated 6th October 1890, from the Government of India, Department of Finance and Commerce, to the Madras Government, Judicial Department). Under order, No. 1817, Judicial, dated 24th July 1894, the Local Government has empowered the Superintendent to make the re-issue of a lost or missing number without reference to Government.

The loss in discounting cheques forwarded by out-station subscribers on account of their subscriptions should not be allowed. The subscribers should be asked to give cheques payable at Calcutta, Madras, Bombay or Allahabad or else to remit the subscriptions by money orders.

Returned copies of the Law Reports should be brought on the Stock ledger.

* NOTE.—In Madras, the stock books are maintained in bulk for the old volumes and by parts for the current volume; but volumes at one price should not be lumped together with those at another price. Separate stock headings are maintained for the different prices in the case of old volumes. (G.O. No. 93, Public, dated 14th February 1906.)

† NOTE.—For Forms C and D referred to in the para. . See Appendix E.

Statements
to be
prepared.

STATEMENTS TO BE PREPARED.

177. The following statements are prepared by each office at the end of the year :—

(1) Statement of Receipts and Charges.

Receipts.	Calcutta.	Allahabad.	Bombay.	Madras.	Total.	Disbursements.	Calcutta.	Allahabad.	Bombay.	Madras.	Total.
Subscription —						Salary of Law Re-					
Complete series ...						porters and esta-					
Local series ...						blishment and con-					
Total subscrip-						tinent charges.					
tion ...						Printing ...					
Cash sales, etc.—						Paper ...					
Complete series ...						Packing ...					
Calcutta series ...						Postage ...					
Allahabad series ...						Binding ...					
Bombay series ...						Refunds ...					
Madras series, etc.											
Private advertise-											
ment—											
Total cash sales, etc											
Value of free issues to											
Government officers,											
etc.											
Grand Total ...						Total ...					

NOTE.—The value of free issues of Indian Law Reports to Government officers should also be shown in this statement (C.-G.'s letter Nos A-26 and O-A-83/10-11, dated 14th June 1910 and 3rd November 1911, respectively).

(2) Stock Account of Indian Law Reports in two parts—for past year and current year.

Receipts.					Issues.						
—	Calcutta.	Madras.	Bombay	Allahabad.	Total.	—	Calcutta.	Madras.	Bombay.	Allahabad.	Total.
Balance of last year ...						Gratuitous issues ...					
Printed ...						Subscribers ...					
Received from other offices ...						Cash sales ...					
						Other offices ...					
						Balance ...					
Grand Total ...						Grand Total ...					

(3) *Statement comparing Book Balance with Actual Stock on the last day of the year.*Statements
to be
prepared.

	Balance as per Statement 2.	Balance found by actual counting.	Excess.	Deficiency.
Calcutta—				
Current				
Past				
Madras—				
Current				
Past				
Bombay—				
Current				
Past				
Allahabad—				
Current				
Past				

(4) *Statement showing the total value of the free issues at an assumed rate of two thirds of the price at which the reports are sold to the public—vide copy of letter No. 3376-A., Finance and Commerce Department, dated 17th July 1895, from the Government of India to the Government of Madras.*

Particulars.	Copies.	Amount.
Gratuitously issued as per Statement No. II—		RS. A. P.
Under current year (a)		
Do. past year		
Total ...		
Deduct—		
Reserve stock in parts supplied to Bengal during which is included in (a)		
Net (b) ...		
Value of parts (b) at two-thirds of the price at which the reports are sold to the public (for the purposes of calculation a volume is taken as 13 parts, 12 parts for 12 months and index the 13th part).		

SUBSCRIPTIONS TO WHAT ACCOUNT HEAD CREDITED.

178. Receipts on account of Indian Law Reports must be exhibited distinctly in the public accounts under a detailed head 'Indian Law Reports' subordinate to 'Sale of Gazettes and other publications' under 'XXIII. Stationery and Printing.'

Audit of
Accounts
and submis-
sion of
reports

AUDIT OF ACCOUNTS AND SUBMISSION OF REPORTS.

179. The accounts of each office will be audited annually by the Local Accountant-General and the audit report together with statements (1) to (3) will be submitted to the Comptroller and Auditor-General direct, unless it contains any point which should be brought to the notice of the Local Government in which case it should be submitted through the Local Government. The reports will be retained by the Comptroller and Auditor-General, who will forward to the Government of India, Commerce and Industry Department, a consolidated *pro forma* account showing the receipts and charges for the year together with an intimation that he has received all the reports for the period.

(C.-G.'s letter No. $\frac{A}{26}$, dated 14th June 1890.)

(C.-G.'s letter No. $\frac{A}{26}$, dated 14th June 1910)

NOTE—(1) Under order, No. 564, Financial, dated 1st August 1895, of the Local Government, the report for a year should reach it by the 20th May of the following year

(2) Local Governments should be informed that when the Audit reports are sent to the Comptroller and Auditor-General through them it is unnecessary to forward also the Free Issue Lists to the Comptroller-General's Office (G. I., F. and C. Dept. No. 3376 A., dated 17th July 1895). It will suffice if the total value of free issues is shown in statement I of the Accountant-General.

STATEMENT TO ACCOUNTANT-GENERAL, BENGAL.

180. The issuing offices at Madras, Bombay and Allahabad will each furnish to the Accountant-General, Bengal, a statement of the copies of its reports sent to the Superintendent, Government Printing, Bengal. This statement will be used for check with the accounts of that office, and it should distinguish between the issues of current and past years and give the dates of the several consignments.

POINTS TO BE CERTIFIED TO BY THE AUDITOR.

181. The Auditor should certify to the following particulars :—

A.—Free list checked with—

- (a) The last authoritative list.
- (b) The letters of authority for the additions to, and removals from, it since.

B.—Subscribers' list checked with—

- (a) Old list for unexpired subscriptions.
- (b) Cash account for new subscriptions.
- (c) Advices from other offices for subscribers to the complete series registered there.

C.—Stock ledger—

Points to be
certified to
by the
Auditor.

I. Receipts checked with—

- (a) Last year's Ledger for balance.
- (b) Press order or printer's bill for number of copies printed.
- (c) Advices from other offices for copies received from them.

II. Issues checked with—

- (d) Free list and special authorities for gratuitous issues.
- (e) Subscribers' list for issues to subscribers.
- (f) Day book of cash sales for cash sales.
- (g) Acknowledgments from other offices for copies sent to them.

III. Totals and balances verified.

D.—Statement (1) checked for receipts with the accounts quoted and their totals agreed with the credits on the Accountant-General's books and all discrepancies traced and reconciled. The items of expenditure have been checked as far as possible with the materials furnished by the Superintendent, Government Press.

E.—Statement (2) checked with the Ledger.

F.—Statement (3) checked with the Certified stock list.

G.—Statement (4) compared with Statement (2).

RESERVE STOCKS.

182. The Government of India have sanctioned the proposal of the Government of Bengal to have two reserve stocks, viz., (i) *a complete series reserve* and (ii) a reserve of each separate series, and that all copies printed for the complete series reserve will be deposited in the office of the Superintendent of Government Printing, Bengal, while those printed as a local reserve will be retained by the local publisher to meet local demands (*vide* G.I., No. 1793, Legislative, dated 4th November 1891, communicated in M.G., No. 2455, Judicial, dated 1st December 1891).

CHAPTER XXII.

PRESIDENCY PORT OFFICE STORES ACCOUNTS.

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AUDIT.

183. The audit is conducted with reference to G.O. No. 96, Marine, dated 1st March 1907.

ACCOUNTS MAINTAINED.

184. The following books are maintained :—

- (1) Order Book.
- (2) Indents on Secretary of State for Stores.
- (3) Dockyard Indent Book.
- (4) Requisition for purchase of spirits of wine from Messrs. Parry & Co.
- (5) Receipt Register of current stores.
- (6) Issue Register of stores.
- (7) Invoice Book of stores issued.
- (8) Ledger.
- (9) Receipt Book of old stores.
- (10) Old Stores Ledger.
- (11) Register of unserviceable stores.

AUDIT PROCEDURE.

185. The Receipt Register of current stores should be checked with

- (a) the Order Book,
- (b) the indents on the Secretary of State for stores,
- (c) the indents on the dockyard at Bombay,
- (d) the requisitions for the purchase of spirits of wine from Messrs. Parry & Co.

The issue Register of current stores should be checked with the Invoice Book of stores issued to

- (1) Port and Lighthouses,
- (2) Mechanics and
- (3) Office

and with the acknowledgments. The receipts and issues should then be traced into the ledger.

A separate ledger is also maintained for stores received and issued for the several Landing and Shipping Dues Funds. Audit
Procedure.

The receipts of old stores and of unserviceable stores and their disposals should be similarly examined with the supporting documents, and the correctness of the entries and the balances worked out in the respective ledgers should also be verified.

The stock is verified by an officer of the department on the 31st March of each year. It should be seen if the verification has been made.

AUDIT REPORT.

186. The audit report is submitted to Government in the Marine Department.

CHAPTER XXIII.

MINOR PORT FUNDS PROVIDENT FUND ACCOUNTS.

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AUDIT.

187. The audit was undertaken with reference to G.O. No. 403, Marine, dated 12th December 1912.

ACCOUNTS MAINTAINED.

188. (1) Index Register.
(2) Personal Ledger Account.
(3) Broad sheet of total credits and debits.
(4) Register of withdrawals.

AUDIT PROCEDURE.

189. The names of new subscribers in the schedule of collections received should be traced into the Index Register.

The Personal Ledger Accounts should be checked with the schedules and the monthly total of each personal account traced into the Broad sheet. The monthly total of the Broad sheet should agree with the total credit in the Accountant-General's books. All withdrawals sanctioned and paid should be checked in the register of withdrawals and the Personal Ledger and Broad sheet.

AUDIT REPORT.

190. The audit report should be submitted to Government in Marine Department.

RULES REGULATING THE SPECIAL PROVIDENT FUND FOR THE PORT DEPARTMENT, MADRAS.

191. (1) The fund will be open to all gazetted officers of the Port department in permanent pensionable posts, and to all Port and Marine employees at Madras and at outports in permanent pensionable and non-pensionable posts in service which is superior within the meaning of article 396, Civil Service Regulations.

NOTE.—(1) Persons appointed on probation to substantive appointments are eligible to subscribe to the fund.

(2) These rules have no application to the officers of the Port Trust Board, Madras, for whom there is already a separate provident fund.

(2) It is optional for gazetted officers and other employees at present in service to become subscribers to the fund. But future incumbents of gazetted posts shall be compulsory subscribers. The privilege of optional subscription will lapse if subscriptions are discontinued (otherwise than on leave) more than three times. In the event of such a lapse of subscription no right to withdrawal of the sum at credit of the subscriber will be recognized other than is provided for in rule 11.

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(3) The monthly subscription must be not less than $6\frac{1}{4}$ per cent. and not more than $12\frac{1}{2}$ per cent. on the salary of each subscriber for the month, and as between these two limits, must be at the rate of either $1\frac{1}{4}$, $1\frac{1}{2}$ or $1\frac{3}{4}$ annas in the rupee.

(4) A subscriber may alter his rate of subscription with effect from the beginning of any financial year by giving notice before the end of the preceding year.

(5) Compound interest at 4 per cent. will be allowed on subscriptions, but Government reserve the right to reduce this rate at any time for officers who become subscribers to the fund after Government have announced their intention of reducing the rate.

NOTE.—When a subscriber dies or quits the service, interest will be allowed on the amount at his credit in the fund up to the end of the month in which he dies, or which immediately precedes that in which he quits the service, whether the balance at credit is withdrawn before or after the end of that month.

(6) Subscriptions on leave of any kind will be optional. An officer may subscribe any sum he pleases subject to a minimum of $6\frac{1}{4}$ per cent. on the allowances admissible during leave and a maximum of $12\frac{1}{2}$ per cent. on salary last drawn on duty. An officer on reinstatement after a period passed under suspension may be allowed the option of subscribing for that period. In the case of an officer who exercises the option of subscribing to the fund during leave without allowances or on reinstatement after a period passed under suspension without allowances, it is left to the discretion of the Account Officer to determine in each case the amount on which subscription should be paid, the general principle to be observed being that the subscription should be calculated on half the salary last drawn by the officer before he proceeded on leave without allowances or was placed under suspension without allowances.

(7) Subscriptions will be recovered by deductions from pay bills, but they may be made by remittance in cash to the Presidency Port officer when an officer is on leave out of India and draws his leave allowances from a Colonial Treasury.

(8) When a subscriber draws his leave allowances from the Home Treasury of the Government of India, his subscriptions may be paid by deductions from leave allowances, the remittances

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to India being effected by means of the remittance account between England and India, and the credit to the officer's account in the fund in respect of such remittances being given at the rate of fifteen rupees to the pound.

(9) An officer who desires to subscribe during leave, must notify his intention beforehand in order to allow of the deductions from his leave allowances being noted in his leave and pay certificate. He will not be permitted to discontinue subscribing during leave.

(10) An officer, who fails to notify his intention to continue to subscribe when proceeding on leave, can subsequently pay his subscription in cash.

(11) Subject to the provisions of this rule, the sum which accumulates to the credit of the officer will be his absolute property to be handed over to him unconditionally on quitting the service. In the event of his death before retirement or after retirement but before the money has been handed over, (a) it will be divided between his widow and children in accordance with any request that he may have submitted in the prescribed form, which request must state the person to whom sums intended for the benefit of minors are to be paid; or it will be handed to such trustees as the subscriber may appoint by will to administer, for the benefit of his widow and children, the funds standing at his credit at the time of his death, (b) failing such a request, it will be divided in equal shares between his widow and children, to the exclusion of adult sons and of married daughters whose husbands are alive, any sum due to a minor being paid to the minor's legal guardian to be used for the minor's benefit, or failing a legal guardian, to any person who, in the opinion of the officer whose duty it is to make payment, is entitled to receive it on the minor's behalf, (c) failing a widow and children entitled to participate under (b), it will be distributed among other persons in accordance with any request submitted by the subscriber in the prescribed form, and (d) if no such request has been submitted it will be paid to the legal representative of the estate, as determined by a civil court having competence to pass orders in this respect. Provided that if the sum remaining at the credit of the officer does not exceed Rs. 500, it may be paid to such person or persons as the officer making the payment considers to be entitled thereto.

NOTE.—When an officer has a wife (not separated) or children, a request under clause (c) will not be entertained.

(12) Government will not be bound by, or recognise, any assignment or encumbrance executed or attempted to be created by any officer during his service but will recognise to the extent

shown in clause (a) of rule 11 any arrangement which a subscriber may make for the disposal by will of the funds standing at his credit.

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(13) The sum at credit of the officer is not liable to forfeiture on dismissal or on conviction by a criminal court except for an offence for which the penalty of forfeiture of the whole of the offender's property is prescribed by law.

(14) Ordinarily, officers should make their own arrangements at retirement to draw in India, the sum at their credit. In the case, however, of depositors who retire in England, the Presidency Port officer shall, on receiving due intimation, purchase sterling bills equivalent to the rupee amounts available for remittance and send the bills to the depositor in England. Where the beneficiaries of a deceased depositor (as determined by rule 11) are resident in England, the Presidency Port officer shall in a similar manner on receipt of due intimation forward the amount of the deposit to them by sterling bills.

(15) No final withdrawal will be allowed until the subscriber quits the service or dies. But when the pecuniary circumstances of a subscriber are such that the indulgence is absolutely necessary, a temporary advance not ordinarily exceeding three months' pay may be allowed from the sum at his credit at the discretion of the sanctioning authority who shall be the Local Government for Gazetted officers and the Presidency Port officer in all other cases. (G.O. No. 156 M., dated 28th April 1913.)

(16) The following may be recognized as legitimate occasions for advances :—

(a) to pay expenses incurred in connection with the illness of a subscriber or a member of his family ;

(b) to pay for the passage of any member of a subscriber's family coming from beyond the sea to join him, or requiring to make a journey beyond the sea from some urgent cause ;

(c) to pay expenses in connection with marriages, funerals, or ceremonies which, by the religion of the subscriber, it is incumbent upon him to perform, and in connection with which it is obligatory that expenditure should be incurred.

NOTE.—Advances, though not confined rigidly to the objects laid down in clauses (a) to (c) above will be made with a due regard to the principles contained in those clauses, and regulated with regard to the amount of subscriptions lying to the credit of the applicant.

(17) Advances will be recovered at the discretion of the sanctioning authority, in not less than twelve instalments or more than twenty-four. A subscriber may, however, at his option make repayment in less than twelve instalments or may repay two or more instalments at the same time. Recoveries will be made monthly commencing from the first payment of a full month's

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salary after the advance is granted but no recovery will be made from an officer while he is on leave of any kind. Recovery may also be postponed while an advance of pay granted to him on transfer is being recovered. The instalments will be paid by compulsory deductions from salary, and will be in addition to the usual subscription.

(18) Payments towards a policy of insurance may be substituted for subscriptions to the Special Provident Fund for the Port Department, Madras, at the option of subscribers, subject to the following conditions:—

(i) If the payments to be so substituted shall be of less amount than the minimum subscription under rules 3 of these rules, viz., $6\frac{1}{4}$ per cent. per month of the officer's monthly salary, the deficiency shall be paid by the officer as a subscription to the Special Provident Fund for the Port Department, Madras.

(ii) An insurance policy must be on the officer's own life, in which case it is immaterial what form the policy takes, *i.e.*, it may be a life or an endowment, or double endowment policy, but it must be such as is legally assignable to Government.

NOTE.—If a policy of insurance is effected by a married officer on his own life for the benefit of a sole beneficiary specifically named therein, a formal assignment by both the insured and the sole beneficiary is permissible. An assignment of a policy effected by a married officer on his own life for the benefit of more than one beneficiary whether existent or not at the date of the policy is not, in view of the attendant legal difficulties, permissible under this rule.

(iii) Government will not make any payments on behalf of officers to insurance companies, nor will they take steps to keep the policy alive. If an officer records on his salary bill that he is making payments to an insurance company of not less amount than $6\frac{1}{4}$ per cent. of his salary, the Presidency Port officer will content himself by demanding periodically to see the receipts or certified copies of the receipts showing that such payments have been made. Failing such receipts he will make the necessary deduction from the officer's salary and place it to his credit in the Provident Fund. Should officers prefer to do so, they may make the usual deduction from their pay bills for credit to the Provident Fund and arrange with the Presidency Port officer to draw from the fund, at stated intervals, the sums necessary to pay quarterly, half-yearly or yearly premia.

(iv) Any sums already at the credit of the officer in the Provident Fund can be withdrawn for payment of premia or for the purchase of a single-payment life policy, but the utilisation of sums already at credit will not relieve the officer from continuing to make the usual deduction from his current salary within the usual limits of $6\frac{1}{4}$ and $12\frac{1}{2}$ per cent., whether the amount is to be paid into the Provident Fund or towards an insurance policy, except when the officer is on leave and exercises the option allowed by

rule 6 to discontinue subscriptions (G.O. No. 326 M., dated 23rd October 1913).

(v) (a) If a policy of insurance matures, not at death, but after a term of years, the sum accruing shall, with the assent of the assured, be drawn by Government and placed at his credit in the fund at 4 per cent. compound interest.

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(b) The sum which accumulates to the credit of the officer will be dealt with (on his quitting the service or in the event of his death before retirement) in accordance with rule 11.

(vi) In the event of a policy of assurance, any payments for premia on which shall have been substituted under sub-rule (i) for his subscriptions to the Provident Fund, or withdrawn under sub-rule (iv) from sums already at credit of such officer in the Provident Fund, being allowed to lapse or being assigned, charged, or encumbered (except in favour of Government as hereinafter mentioned), the amounts of the payments or subscriptions so substituted or withdrawn as the case may be, shall be paid or repaid, as the case may be, by such officer to the Presidency Port officer and may in default be deducted from such officer's salary.

(vii) A policy, the payment or payments for any premia on which shall, under this rule, be substituted for subscriptions to the fund or withdrawn from the sums at credit of a subscriber for the same purpose and which has not already been assigned to the Chief Secretary to the Government of Madras and delivered to the Presidency Port officer under this rule shall, within three months of such payment or withdrawal, be so assigned and delivered as security for the payment contingently of the sum which in the event of lapse of the policy or any assignment, charge or encumbrance thereof or thereon will, under the last preceding sub-rule, become payable by the subscriber to the fund. No payment so made by a subscriber shall be considered as in substitution for any subscription by him to the fund unless and until the life policy shall have been so assigned, and in default of such assignment within three months after such payment or withdrawal, as the case may be, the amount so paid or withdrawn as the case may be shall forthwith be paid or repaid, as the case may be, by the officer concerned to the Presidency Port officer or may in default be deducted from such officer's salary.

(viii) The assignment of a policy under the preceding sub-rule shall be endorsed on the policy and shall be in the following form :—

“ I, A. B., of etc., hereby assign unto the Chief Secretary to the Government of Madras the within policy of assurance as security for payment of all sums which under rule 18 of the rules of the Special Provident Fund for the Port Department, Madras, I may hereafter become liable to pay to that fund.”

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A reassignment to the officer shall be executed and the policy handed back to him unconditionally on his quitting the service. In the event of his death before quitting the service or after retirement but before a reassignment has been made, such reassignment shall be executed in favour of, and the policy handed to, the person or persons entitled to receive it in consequence of his death.

NOTE.—For all withdrawals under this rule the sanction of Government should be obtained as in the case of withdrawals under rule 15. The Presidency Port officer shall indicate the exact account procedure to be followed.

(19) The Government reserve to themselves the power to amend or alter the rules as may be required.

(20) The deposits received under the foregoing rules will be credited on the books of the Government to an account named “Special Provident Fund for the Port Department, Madras.” The general administration of the fund will rest with the Government of Madras, and the Account officer will be the Presidency Port officer, Madras.

(21) A depositor must, when paying his subscription, whether his subscriptions to the fund are recovered by deduction from bills or paid in cash, specify the number of his account which will be communicated to him by the Presidency Port officer.

(22) Interest under rule 5 will be allowed for each calendar month upon the minimum balance of the depositor’s account between the close of the fourth day and the end of the month. It will be added to the principal at the end of the year except when the amount is to be finally closed. (G.O. No. 156 M., dated 28th April 1913).

(23) As soon as possible after the close of each year, each depositor will receive a statement of his account with interest made up to 31st March. Depositors are required to satisfy themselves as to the correctness of these statements, and unless errors in them are brought to the notice of the officer rendering the account within one month from the date of their receipt, Government will not be responsible for any sums not included in the account.

(24) Any depositor may, once in the official year, but not oftener, receive, on application to the Presidency Port officer, a copy of his account for the last official year and for so many months of the current year as may have been posted and agreed.

(25) The Presidency Port officer will endeavour to secure by the issue of reminders that all depositors shall submit in the prescribed form the “request” provided for in rule 11 (a) of the rules. Each depositor should be invited to revise the declaration at least once a year. All such declarations still in force should be carefully recorded.

CHAPTER XXIV.

ACCOUNTS OF THE LIGHTHOUSE LIBRARY FUND.

AUDIT.

192. The audit of the accounts of the Lighthouse Library Fund is conducted with reference to G.O. No. 246, Marine, dated 1st August 1914. The audit report should be sent to the Presidency Port Officer for inclusion in his annual Administration report. The funds are deposited in the Mercantile Bank of India, Limited.

The following books are maintained :—

- (a) A cash book.
- (b) A petty cash book.
- (c) A postage account.

The audit is a very simple one and needs no special instructions.

CHAPTER XXV.

SHIPPINGMASTER'S ACCOUNTS.

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OFFICE OF SHIPPINGMASTER.

193. The office of Shippingmaster is held by the Deputy Conservator of Port at Madras and by Port officers at other ports of the Presidency. The accounts maintained by the former are audited by the outside audit section.

NATURE OF TRANSACTIONS.

194. The Shippingmaster's transactions are regulated by the Board of Trades Instructions of 1875 (revised 1888) under the Merchant Shipping Acts.

The receipts and payments of the Shippingmaster consist of the following:—

Receipts.

- (a) Deposits on account of discharged seamen.
- (b) Wages of seamen left in charge.
- (c) Receipts on account of deceased seamen.
- (d) Sale-proceeds of effects of seamen who have died in charge.
- (e) Remittances from other Port officers.
- (f) Remittances of seamen's money orders.
- (g) Receipts from the treasury.

Payments.

- (a) Payments to seamen.
- (b) Remittances to other Port officers.
- (c) Subsistence charges.
- (d) Hospital charges.
- (e) Other charges.
- (f) Remittances to the treasury.

RULES FOR THE ACCOUNTING OF RECEIPTS AND EXPENDITURE ON ACCOUNT OF DECEASED AND DISTRESSED SEAMEN.

Rules for the
Accounting
of Receipts
and Expendi-
ture on
account of
deceased and
distressed
seamen.

195. Rules for accounting for the receipts from estates of deceased and for the expenditure on relief of distressed British Seamen have been laid down by the Government of India for the guidance of the Account department and the Marine offices concerned. Those relating to the Marine officers will be found in articles 710 to 712 of the first volume of the Civil Account Code. See also Article 1265 for rules for the disposal by the Accountant-General of the duplicate account sent to him and for the final adjustment of the account rendered to the Secretary of State.

WAGES OF DISCHARGED SEAMEN.

196. The wages of discharged seamen detained in hospital or in jail should be held in deposit pending payment to them on their discharge or release. It is only when such seamen die in India, and their wages have to be accounted for to the Board of Trade, that credit should be given in the London account for their wages or for the balance in hand at the time of their death. (Article 711 of the Civil Account Code.)

UNCLAIMED WAGES AND DEPOSITS OF BRITISH SEAMEN.

197. Unclaimed wages and deposits of British seamen, not deceased, when ruled by the Merchant Shipping Act (Act I of 1859), should be dealt with in the same manner as all other unclaimed deposits of the Civil department and credited to Government after the prescribed lapse of time. When, however, these come under the operation of the English Merchant Shipping Act, they should be credited to the Board of Trade if they have remained unclaimed in the shippingmaster's hands for a period of twelve months. (Article 712 of the Civil Account Code.)

NOTE.—The wages of deserters from British Ships should, in all cases, be dealt with in accordance with the procedure indicated in the English law. But the procedure to be adopted in accounting for and disposing of deserters' wages as between the master of the vessel and the shipping master, should follow the ruling contained in the Board of Trade letter No. F. 6909, dated 24th April 1911, as to the ultimate crediting of such wages to the Board of Trade or Indian Revenues respectively—G.O. No. 120, Marine, dated 25th March 1914.

BOOKS MAINTAINED.

198. The Shippingmaster should maintain the following accounts :—

- (a) An Endorsement book containing copies of endorsements which the Shippingmaster makes on the seamen's articles of agreement in token of having received moneys and effects of seamen presented to him by the master of the vessel.
- (b) A counterfoil receipt book.

Books
maintained.

- (c) A cash book.
- (d) A personal ledger, that is, individual accounts of seamen showing on one side moneys received and on the other payments made to or on account of each seaman.

OFFICE PROCEDURE RULES.

199. All certificates endorsed on seamen's articles of agreement with masters of vessels specifying moneys and effects received from masters should be copied into the Endorsement book.

All receipts on account of seamen should be acknowledged in the Counterfoil receipt book.

The receipts should be entered in detail in the Cash book and remitted to the treasury.

The receipts on account of deceased and distressed British seamen left in charge should be placed to the credit of account between Madras and London, and other receipts on account of discharged seamen to the credit of 'Marine deposits.'

The payments to be made from the account of 'Marine deposits' should be made only by cheques, and whenever any money has to be transferred to the Board of Trade, the cheque issued should be endorsed 'Credit account between Madras and London.'

The sums chargeable to the Board of Trade in the account current between Madras and London should be drawn on ordinary contingent bill forms countersigned by the Conservator of the Port.

All payments should be entered in the Cash book in detail, names of persons, articles, numbers, quantities, rates, etc., being fully specified, as most of the vouchers which contain the particulars are sent off to the Board of Trade with the prescribed forms from time to time under paragraph 150 of their instructions.

There should be on either side of the Cash book separate money columns provided for the receipts and charges falling under the two heads mentioned in paragraph with the following headings: 'Marine deposits': 'Account between Madras and London'.

For the receipts and payments passing through the account of 'Marine deposits,' a personal ledger should be maintained. A head should be provided for each seaman concerned and for 'Treasury' and for 'Cash' in the ledger, and the latter should be balanced on the 31st March. The amount at credit of the different seamen should agree with the balance in the 'Treasury' and the 'Cash,' if any, in the Shippingmaster's hands on the 31st March, which should be certified by the treasury and the Shippingmaster respectively.

The receipts and payments to be accounted for to the Board of Trade should also be passed through the prescribed account current, Form C.C. 18, between the Shippingmaster and the Board of Trade and its subsidiary accounts, and the vouchers required by them should be drawn out in the prescribed form—*vide* article 710, chapter 33 of the Civil Account Code.

Office
procedure
rules.

AUDIT PROCEDURE.

200. All the receipts as per Endorsement book should be traced into the Counterfoil receipt book, and those shown in the latter should be traced into the Cash book. From this the following should be traced into the Board of Trade Account Current, Form C.C. 13:—

Deposits on account of discharged seamen transferred.

Wages of seamen left in charge.

Receipts in respect of deceased seamen.

The payments, which should be described fully in the cash book, should be thoroughly scrutinised, and those requiring special notice should be reported. Payments into the treasury and to other Port officers should be duly vouched for.

It should also be carefully seen that deposits of seamen not deceased lying unclaimed in the Shippingmaster's hands under the English Merchant Shipping Acts are regularly transferred to the Board of Trade after twelve months under Government of India Resolution, Finance and Commerce, No. 2469, dated 11th May 1888.

AUDIT REPORT.

201. The audit report should be sent to the Conservator of the Port.

CHAPTER XXVI.

ACCOUNTS OF THE MUHAMMADAN FEMALE AID CHARITY FUND.

AUDIT.

202. An annual report is submitted by the Paymaster, Carnatic Stipends, through this office to Government in the Political Department, along with which the accounts are received for audit.

The Paymaster maintains a cash book and a subscription register. For all receipts into his office, counterfoil receipts are issued, and all collections are paid into the Bank. All payments are supported by vouchers, and are made only by cheques on the Bank. The Government securities are lodged with the Accountant-General.

This is a simple audit which requires no special instructions. After the accounts have been audited, the report is forwarded to Government with the necessary endorsement and any minor defects noticed are communicated to the Paymaster.

CHAPTER XXVII.

ACCOUNTS OF LADY AMPHILL NURSES' INSTITUTE, COUNTESS OF DUFFERIN'S FUND AND THE VICTORIA HOSPITAL.

Accounts maintained	PARA. 203	Audit reports	PARA. 205
Audit procedure	PARA. 204		

ACCOUNTS MAINTAINED.

203. The general system of accounts of the three institutions is more or less the same. The Honorary Secretary maintains a cash book, a register of Government securities and a subscription book wherever necessary. For all receipts into the office, counterfoil receipts are issued, and the collections are paid into the Bank of Madras. All payments are supported by vouchers and are made only by cheques on the bank.

The Government securities are purchased through and are deposited with the Official Trustee. The interest on the securities is periodically realized and credited in the accounts.

The following are the peculiarities with regard to the Lady Amphyll Nurses' Institute and Victoria Caste and Gosha Hospital.

The Superintendent of the Lady Amphyll Nurses' Institute also makes certain collections and disbursements and therefore maintains a cash book of receipts and payments and also a patient's register, a register of bills issued, and a register of advances paid to nurses which are recoverable from the patients on whom they attend. She holds a permanent advance to meet the household expenses of the Institute and tour charges of nurses and recoups it monthly by sending a statement of account to the Honorary Secretary and getting a cheque for the total amount spent by her. The disbursement of salaries to establishment is made only on obtaining money for the purpose from the Honorary Secretary. All collections made by her are remitted to the Bank and the Bank receipts sent to the Honorary Secretary who then issues receipts to her and credits the amounts in his cash book. For all disbursements made by her, the vouchers are filed in her office.

Similarly, the Superintendent of the Victoria Hospital also makes certain collections and disbursements. All collections that she makes are entered in a cash book and remitted to the bank after the close of each month. She makes small payments out of her permanent advance and recoups it from the Honorary

Accounts
maintained.

Secretary by sending a statement of account with vouchers to him. For disbursements of salary, an acquittance roll book is maintained in the Superintendent's office.

AUDIT PROCEDURE.

204. The audit being a simple one no special instructions are laid down.

The rules of the Institutions and their annual reports and budget estimates should be read as the information contained in them will be useful for the audit.

AUDIT REPORTS.

205. The audit report of the Lady Ampthill Nurses' Institute is forwarded to the Chief Secretary to Government, Public Department, with the reference to G.O. No. 24, Public, dated 2nd March 1911, while that relating to the Victoria Hospital and the Countess of Dufferin's Fund is sent to the Honorary Secretary.

CHAPTER XXVIII.

GOVERNMENT HOUSE FURNITURE ACCOUNTS.

	PARA.		PARA.
Audit	206	Verification of stock	208
Rules prescribed by Government.	207	Audit report	209

AUDIT.

206. In their order No. 2258 W., dated 20th November 1913, communicated with Financial Endorsement No. 7851-1, dated 1st December 1913, the accounts of furniture of Government Houses at Madras and Guindy were ordered to be audited by the Outside Audit Department once a year in Madras in the Office of the Military Secretary to His Excellency the Governor.

RULES PRESCRIBED BY GOVERNMENT.

207. The rules for the custody, supply and repair of furniture of Government Houses are given below :—

I. A list of the articles of furniture to be supplied and repaired from Public Works Department funds and to be in charge of the Public Works Department is appended. No addition should be made to this list without the sanction of Government.

II. The Executive Engineer of the Division concerned will be responsible for the care and custody of the furniture which will be brought on the register of tools and plant of the division.

A special Public Works Department subordinate under the orders of the Military Secretary to His Excellency the Governor will be directly in charge of the furniture in Government Houses, Madras and Guindy.

An inventory of the furniture, including ornaments, vases, old china, etc., will be maintained and kept up to date by the subordinate who will at once report all changes to the Sub-Divisional officer.

The Sub-Divisional officer will enter all changes in his copy of the inventory and will check the furniture periodically not less than once a year, and at the same time will certify as to its condition.

The Executive Engineer will exercise general supervision over the Sub-Divisional officer and satisfy himself that the furniture is being properly maintained and accounted for.

The subordinate in charge is expected to devote his whole time to looking after the furniture. He will at once report both to the Military Secretary and to the Sub-Divisional officer any

Rules
prescribed by
Government.

cases of damage or destruction of furniture and will report in detail to the latter officer all cases of removal of furniture from one Government House to another.

The existing arrangements will continue as regards the care and custody of the furniture in the Government House at Ootacamund.

III. An estimate for annual repairs to furniture will be prepared by the Public Works Department and expenditure under this estimate will be the first charge on the furniture grant.

The subordinate in charge of the furniture will receive instructions from the Military Secretary to His Excellency the Governor regarding the preparation of this estimate which will be approved by the Executive Engineer and returned to the Military Secretary for sanction. The Military Secretary will arrange for the execution of the repairs which will be carried out under the direct supervision of the subordinate.

Whenever it is considered necessary to purchase new or replace existing furniture of the descriptions enumerated in the appended list, the Military Secretary to His Excellency the Governor will address the Executive Engineer in charge of the building. The Executive Engineer will prepare a detailed estimate and send it direct to the Military Secretary who will decide, with reference to the other demands already made or likely to be made, whether the purchase can be made immediately or must stand over either in whole or in part till the following year. The sanction to the estimate will rest with the Military Secretary who will arrange for the purchase of the furniture provided in the estimate.

IV. The furniture allotment will appear in the Public Works Department budget against the division concerned. The Military Secretary to His Excellency the Governor will draw amounts as required for expenditure, on the ordinary Civil Account Code Form of Contingent Bill headed "Government House furniture." Charges thus drawn will be debited, by the Treasury officer, Ootacamund, and the Accountant-General, Madras, against the grant in the Public Works Department budget above referred to. The Military Secretary will be responsible for the surrender sufficiently early before the close of the official year of any balance likely to be left undrawn.

V. The accounts in connection with the furniture will be audited once a year in Madras in the Office of the Military Secretary to His Excellency the Governor by the Outside Audit Department of the Accountant-General's Office.

VI. Except under the special order of the Government, the Military Secretary to His Excellency the Governor should not

incur liabilities in excess of the sanctioned allotment for the year. In the last financial year of the term of office of a retiring Governor, the Military Secretary to His Excellency the Governor will see that at the time of retirement the balance of grant is sufficient to meet all liabilities and charges for the proper maintenance of the furniture for the remaining portion of the year.

Rules
prescribed by
Government.

VII. The Military Secretary will keep a register of allotments sanctioned against the annual grant for furniture which would show the balance available after each authorization.

VIII. The cost of supply and repair of articles of any description other than those in the approved list will not be charged to any Public Works grant.

IX. Articles of furniture of European manufacture may be purchased in India, provided they are in India at the time of the order, but the purchase of furniture manufactured outside India is governed by the rules printed with G.O. No. 548, Financial, dated 12th August 1913.

X. The sale of unserviceable furniture will be effected by the Executive Engineer of the Division concerned and the realizations brought to credit as Provincial Revenue under the head "Sales of tools and plant" in the accounts of the Executive Engineer. Where an unserviceable article is sold and is replaced during the same year, the price fetched by the article sold will be credited towards the cost of renewal. No such credit will be allowed in the case of an article not thus renewed. The Executive Engineer of the Division concerned will be consulted in condemning articles as unserviceable. Cases where there is difference of opinion between the Military Secretary and the Executive Engineer will be referred to the Superintending Engineer, whose decision will be final.

XI. The above rules also apply to the furniture for the men of His Excellency the Governor's band and their families at Madras and Ootacamund.

VERIFICATION OF STOCK.

208. In every second and fourth year of the incumbency of a Governor, etc., a special inspection (and check of the stock list) will be made by the audit officer of the Presidency or Province. The Executive Engineer in charge of the building will inspect the furniture at the same time as the audit officer. [S.O. No. 377, dated 26th September 1913, revising paragraphs 903 and 904 of the P.W. Code.]

AUDIT REPORT.

209. The audit report should be submitted to Government in the Financial Department.

APPENDIX A.

AUDIT RULES.

The following rules for the audit of the accounts of the Administrator-General were approved by the Government of India in Financial Order, No. 1627, dated 15th March 1870 :—

I. The Auditors will see, in the first place, that the Administrator-General duly keeps up the books prescribed for his observance by the Government of India in the foregoing rules.

II. All receipts, including cash and property of every kind, should be entered in the Administrator-General's inventories and lists of assets, and it will be the duty of the Auditors to see that the property and assets, enumerated in the inventories and asset books, are properly carried to credit of the respective estates in the Cash Book and Ledger.

III. The Administrator-General's payments on every account should be entered in his Cash Book, and it will be the duty of the Auditors to check every entry with its relative voucher, marking off the latter with their initials. The Cash Book should be written up and balanced daily, and all receipts and payments referring to the Bank should be checked by the Auditors with the Bank's Pass Book.

IV. At the close of each week, the Auditors should prove the Cash Account for the week in the manner described in the enclosure G, the entries being carried on from week to week until the close of the half-year.

NOTE — The following is the Form referred to :—

Month and week.	Opening balance.	Cash receipts.	Cheques drawn.	Total.	Cash payments.	Remittance to bank.	Total	Closing balance.

V. The Auditors will see also to the observance of the rule, that the General Cash Balance in the hands of the Administrator-General shall not, at any time, exceed Rs. 5,000 (now Rs. 1,000), and that any excess beyond that limit is lodged in the Bank of Bengal.

VI. The Administrator-General's Cash Book includes, besides cash receipts and payments, transfers and other items in the nature of Journal entries, the record, in fact, serving the purposes of a Cash Book and Journal. Entries of the latter class will be dealt with by the Auditors according to the character of the business in hand; and in respect of transfers care must be taken that the relative debtor and creditor entries correspond.

VII. After completing the examination of the Cash Book, the Auditors will follow the entries into the Ledger, seeing that they are properly and correctly distributed under the several estate accounts. At the end of the half-year the balances of the Ledger accounts will be tested

by the Auditors and checked against the balance sheet and schedules which the Administrator-General is required to file in the High Court on or before the 1st April and 1st October of each year.

NOTE.—The Ledger enumeration should be tested by means of the figures in Form G, thus: add receipts in Form G to opening balance and deduct the payments; the remainder should agree with the closing balances as entered in the balance sheet. The balances in the Government Security Ledger should be compared with the corresponding sums in the Cash Ledger, and explanatory statements should be prepared of the balances under such heads as dividend account, etc

VIII. The estate accounts should show the transactions on behalf of each estate in cash, Government securities, and Bank and other shares, according to the prescribed form. Assets not coming under either of the denominations above specified should be shown as dependencies at foot of the account.

IX. When the Cash Balance of an estate amounts to Rs. 500 (now Rs. 100) and upwards, after providing for ascertained current demands, it should be invested by the Administrator-General in Government securities. The Auditors will certify that this is done in every case.

X. The Auditors will see that all estates unclaimed for fifteen years are paid over to the Government.

XI. The Auditors will see that all Government securities, Banks, Railways and other shares, and scrip of every kind, coming into the possession of the Administrator-General are lodged in the Bank of Bengal, except when they may be required for the purposes of the estates concerned, or when they may have to be retained for any temporary purpose by the Administrator-General.

XII. On the last day of each half-year the Auditors will personally examine and certify the amount of Government securities, Bank, Railway and other shares, and scrip of every kind, and also the Cash Balances held respectively by the Administrator-General, and on his account, by the Bank of Bengal. The Auditors will be careful to see that all the Government securities and shares are endorsed to the Administrator-General.

XIII. Having by personal examination ascertained the balances of Cash, Government securities and shares at the end of each half-year, the Auditors will prepare from the books of the Administrator-General an abstract (according to enclosed Form H) of the credits and debits during the half-year, the balance brought out in this abstract being proved by the result of the personal examination. The abstract, if found to be correct, will be forwarded, with the Auditor's report, to the Government of India.

XIV. The Auditors will likewise prepare from the Administrator-General's books an abstract of the Balance Account according to the enclosed Form J, of which a copy will be forwarded, with the Auditor's report, to the Government of India.

XVIII. With regard to commission, the Auditors will see that the proper rate and amounts are charged against each estate.

Description of property.	Date of receipt by Administrator-General,	How disposed of.	Amount realized.	Date.	Remarks.
			RS. A. P.		

Form No. 4.	
No.	No.
ADMINISTRATOR-GENERAL'S OFFICE.	
Madras,	Madras,
191 .	191 .
Estate of	Estate of
Received from	Received from
the sum of Rupees	the sum of Rupees
annas	annas
and pies	and pies
being	being
Rs.	Rs.
being	being
Rs.	Rs.
Administrator-General.	Administrator-General.

FORM No. 5.

No.

No.

ADMINISTRATOR-GENERAL'S OFFICE,

Madras,

Madras,

191 .

191 .

Estate of

Estate of

Received from

Received from

the undermentioned documents appertaining to the above

the undermentioned documents appertaining to the above estate,

estate, viz.,

viz.,

Administrator-General.

Administrator-General.

FORM No. 8.

Claim Registry Book.

Estate

Number.	Date.	Claimants.	Amount of claim.	Amount allowed.	Paid in full or in part.	Amount paid.	When paid.	Remarks.
			RS. A. P.	RS. A. P.		RS. A. P.		

Form No 9.
Register of Beneficiaries.

Estate of

Name of beneficiary.	Address.	Decceased testator or intestate.	Interest of beneficiary.

FORM No. 13.
Register of remittances made to the India Office, London.

Date.	Name of estate.	Amount paid.	Rate of exchange.	Amount in	At what date payable after receipt at the India Office.	Name of agent by whom the amount is payable.
		Rs. A. P.		£. s. d.	Twenty-one days' sight,	The Official Agent to the Administrator-General, India Office, London.

Statement A.

ABSTRACT of cash and Government and other securities received and paid during the half-year ending the 191

Particulars.	With the Bank of Madras.			With the Administrator-General.		
	Govern- ment securities.	Other securi- ties.	Cash.	Govern- ment securities.	Other securi- ties	Cash.
	RS.	RS.	RS A. P	RS.	RS.	RS. A. P.
Balance on <u>30th June</u> 191 . <u>31st Dec.</u>						
<i>Add—</i>						
Receipts from <u>1st July</u> to <u>1st Jan.</u> .						
<u>31st Dec.</u> 191 . <u>30th June</u>						
Total ...						
<i>Deduct—</i>						
Payment from <u>1st July</u> to <u>1st Jan.</u>						
<u>31st Dec.</u> 191 . <u>30th June</u>						
Balance ...						

Statement B.

ADMINISTRATOR-GENERAL's balance for the half-year ending
the 191 .

Assets	Government securities	Other securities.	Cash
	RS.	RS	RS. A. P.
Total ...			

Liabilities.	Government securities.	Other securities.	Cash.
	RS.	RS.	RS. A. P.
Total ..			

Statement C.

ABSTRACT of commission account of the Administrator-General for the
half-year ending the 191 .

Month.	Gross commis- sion.	Fees for certificates (rule II (2)).	Inspection and copying fees.	Total receipts.	Write-back and mis- cellaneous charges.	Net income
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Total ...						

Statement D-1.

STATEMENT showing particulars of assets remaining in the hands of the Administrator-General for over twelve years which have to be finally credited to Government.

Estate.	Date of Administration.	Date of closing.	Amount.
			RS. A. P.
		Total ..	

Statement D-2.

STATEMENT showing sums set apart to meet the claims of creditors, which, having remained unpaid in the hands of the Administrator-General for a period of twelve years, have to be lodged for safe custody with the Accountant-General under Rule VIII, Clause (3), of the Rules of the Administrator-General.

Estate.	Date of Administration.	Amount.
		RS. A. P.
		Total ..

Statement E

STATEMENT of remittances to England during the half-year ending for which acknowledgments have not been received.

Estate.	Date of remittance.	Amount.
		RS. A. P.

APPENDIX C.

FORMS OF ACCOUNTS OF THE OFFICIAL TRUSTEE.

FORM No. 1.

Official Trustee's Register of Trusts.

Serial number.	Name of trust.	Date of will, order of court, deed, etc.	Nature and amount of trust funds.	Disposal of the same.	Person or persons to whom the income is payable.	Person or persons entitled in remainder.	Rate of the official trustee's commission.	Remarks.

Form No. 6.

No.	OFFICIAL TRUSTEE'S OFFICE,	No.	OFFICIAL TRUSTEE'S OFFICE,
	Madras,		Madras,
	191 .		191 .
Trust Estate of		Trust Estate of	
Received from		Received from	
the sum of Rs.		the sum of Rupees	
being		annas and pies	
		being	
Rs.		Rs.	
Official Trustee of Madras.		Official Trustee of Madras.	

FORM No. 8.

Letters posted.

Estate.	Enclosures, if any.	To	Address.	Amount of postage.		
				RS.	A.	P.

FORM No. 9.

Letters delivered.

Estate.	Enclosures, if any.	To	Address.

FORM No. 10.

Registers of letters received.

Date of receipt.	Estate.	From whom received.	Number and date of letter.	Subject.	Disposal.

FORM No. 11.

Schedule of all sums of money, bonds and other securities received and of all payments made by the Official Trustees on account of each trust in his charge and the balances during the period of six months ending

Serial number.	Trust estates.	Date of appointment.	Balance on		Receipt from		Total.		Payments from		Balance on		Serial number.
			Government securities.	Bank or other stock, etc., not being Government securities.	Cash.	Government securities.	Bank or other stock, etc., not being Government securities.	Cash.	Government securities.	Bank or other stock, etc., not being Government securities.	Cash.	Government securities.	
			To credit.	To debit.			To credit.	To debit.			To credit.	To debit.	
			ES.	ES. A. P. ES. A. P.	ES. A. P.	ES.	ES. A. P. ES. A. P.	ES. A. P.	ES.	ES. A. P.	ES. A. P. ES. A. P.	ES. A. P.	

FORM No. 12.

Schedule for the half-year ending 191 or all trusts which have come to an end, or of which the Official Trustee has ceased to be the trustee; the property subject to which has been paid or made over to the persons entitled specifying the nature and amount or value of such property, and the persons to whom paid or made over.

[illegible]

Statement A.

ABSTRACT of cash and Government and other securities received and paid during the half-year ending the

Particulars.	With the Bank of Madras.			With the Official Trustee.		
	Government securities.	Other securities	Cash.	Government securities.	Other securities.	Cash.
	RS.	RS.	RS. A. P.	RS.	RS.	RS.
Balance on $\frac{31\text{st Dec. } 191}{30\text{th June}}$.						
<i>Add—</i>						
Receipts from $\frac{1\text{st Jan.}}{1\text{st July}}$ to						
$\frac{30\text{th June}}{31\text{st Dec. } 191}$.						
Total ..						
<i>Deduct—</i>						
Payment from $\frac{1\text{st Jan.}}{1\text{st July}}$ to						
$\frac{30\text{th June}}{31\text{st Dec. } 191}$.						
Balance ...						

Statement B.

OFFICIAL Trustee's balance for the half-year ending the

Assets.	Government securities.	Other securities.	Cash	Liabilities.	Government securities	Other securities	Cash.
	RS	RS	RS A P.		RS	RS.	RS. A. P.
Total ...					Total ...		

Statement C.

ABSTRACT of the Official Trustee's commission account for the half-year ending

Months for which due.	Commission on trusts.
	RS.

Statement D.

**STATEMENT of cash balance of Rs. 100 and upwards on the
with reasons for non-investment.**

Trust estates.	Amount.	Remarks.
	RS.	

FORM No. 5.
Cash Abstract—Receipts.

Year, month and date.	SUITS.												JUDICIAL RECEIPTS.		15 Total.	16 Estimated value of valuables	17 Registrar's initials.
	1 Decree or order.	2 Attachment of half salaries.	3 Distress.	4 Unexpended diet money.	5 Unexpended witness bathe.	6 Unexpended cattle feeding and watching charges.	7 Commissioner's fees.	8 Unexpended transmission process fees.	9 Unexpended commission fees.	10 Civil deposits—withdrawals.	11 Refund of lapsed deposits adjusted by the Bank.	12 Land cases.	13 Stamp duty and penalty.	14 Fines, forfeitures, sale-proceeds of unclaimed property, etc.			
Total ...	RS A P.	RS A P	RS A.P.	RS-A P.	RS A.P.	RS A.P.	RS.A P.	RS.A.P.	RS A.P.	RS.A.P.	RS.A.P.	RS.A.P	RS.A.P.	RS A.P.	RS.A.P.	RS.A.P.	RS.A.P.
Opening balance ...																	
Grand total ...																	

Registrar.

FORM No. 6.
Cash Abstract—Disbursements.

Year, month and date.	SUITS.												JUDICIAL RECEIPTS.		Total.	Closing balance of the day.	Estimated value of valuables.	Amount placed by the Accountant-General to the credit of the Registrar at the Bank of Madras.	Registrar's initials.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
	Decree or order.	Attachment of half salaries.	Distress.	Unexpended diet money.	Unexpended witness bats.	Unexpended cattle feeding and watching charges.	Commissioner's fees.	Unexpended transmission process fees.	Unexpended commission fees.	Civil deposits.	Refund of lapsed deposits.	Land cases	Stamp duty and penalty.	Fines, forfeitures, sale-proceeds of unclaimed property, etc					
Total ...	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.
Closing balance ...																			
Grand total ...																			

Registrar.

FORM NO. 7 (a).
Deposit Register—Land Cases.

Serial number.	Land Case number.	Amount deposited.	By whom.	For whom.	Nature of each deposit.	Checking officer's initials.	Year, month and date of payment.	Amount paid out.	Signature of payee.	Treasurer's initials.	Registrar's initials.	Remarks.
		RS. A. P.						RS. A. P.				

FORM No. 8.

Deposit Register—Attachment of Half-salaries.

Serial number	Number of suit.	Amount deposi- ed.	By whom.	For whom, column 3.	Year, month and date of payment.	AMOUNT PAID.				Signa- ture of payee.	Treas- urer's initials.	Regis- trar's initials.	Remarks.
						Same month.	Second month.	Third month.	Fourth month.				
		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.				

FORM No 9.

Deposit Register—Distress.

Serial number.	Number of suit or proceeding.	Amount deposited.	By whom.	For whom.	Checking officer's initials.	Year, month and date of payment.	Amount paid.	Signature of payee attested by a known person when necessary.	Treasurer's initials.	Initials of the Registrar.	Remarks.
		RS. A. P.					RS. A. P.				

FORM No. 10.

Deposit Register—Unexpended Diet Money.

Serial number.	Number of suit.	Amount received.	Payable to whom.	Checking officer's initials.	Signature of payee.	Date of payment.	Treasurer's initials	Registrar's initials.	Remarks.
		ES, A. P.							

FORM No. 11.
Deposit Register—Unexpended Witness Batta.

Serial number.	Number of suit.	Amount received.	Payable to whom	Checking officer's initials.	Signature of payee.	Date of payment.	Treasurer's initials.	Registrar's initials.	Remarks.
		RS. A. P.							

FORM No. 12.

Deposit Register—Unexpended Cattle Feeding and Watching Charges.

Serial number.	Number of suit or proceeding.	Amount received.	Payable to whom.	Checking officer's initials.	Date of payment, and payee's signature attested by a known person when necessary.	Treasurer's initials.	Registrar's initials.	Remarks.
		RS. A. P.						

FORM No. 13.
Deposit Register—Commissioner's Fees.

Serial number	Number of suit or proceeding.	Amount deposited.	By whom.	For whom.	Checking Officer's initials.	Year, month and date of payment.	Amount paid.	Signature of payee attested by a known person when necessary.	Treasurer's initials.	Initials of the Registrar.	Remarks.
		RS. A. P.					RS. A. P.				

FORM NO. 14.
Deposit Register—Unexpended Transmission Process Fees.

Serial number.	Number of suit.	Amount received.	Payable to whom.	Checking Officer's initials.	Signature of payee.	Date of payment.	Treasurer's initials.	Registrar's initials.	Remarks.
		Es. A. F.							

FORM No. 15.

Deposit Register—Unexpended Transmission Fees.

Serial Number.	Number of suit.	Amount received.	Payable to whom.	Checking Officer's initials.	Signature of payee.	Date of payment.	Treasurer's Initials.	Registrar's Initials.	Remarks.
		RS. A. P							

FORM No. 17.
Deposit Register—Fines, forfeitures, sale-proceeds of unclaimed property, etc.

Date.	Number of suit or proceeding.	Particulars of receipt.	Amount.	Date of credit to Government.	Initials of the Registrar.
			RS. A. P.		

Nazir's Depoit Register—

[illegible]

FORM No. 19(a).

Nazir's Deposit Register—Witness Batt 1 (Mufussal.)

FORM No. 20.

Nazir's Register of moneys deposited in commissions issued by the Court of Small Causes, Madras.

Year, month and date.	Serial number.	Number of suit.	Name of the applicant and his position	Amount deposited.	Checking officer's initials.	Amount spent on postage, etc.	Balance remitted to Court to which commission issued.	Name of the Court to which remitted.	Nazir's initials.	Unexpended balance, if any, received from the Court to which money was remitted.	Date of payment into the Treasury.	Treasurer's initials.	Checking officer's initials.	Remarks.
				RS. A. P.		RS. A. P.	RS. A. P.			RS. A. P.				

FORM No. 21 (a).

Abstract of mufassal commissions.

Year, month and date.	—	Receipts.	Total.	—	Disburse- ments	Total.	Remarks.
		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	
	Opening balance.			Amount paid to Bailiffs.			
	Amount of receipts.			Amount paid to correspondence clerk.			
	Amount return- ed by Bailiffs.			Balance in hand.			
	Total Rupees ...			Total Rupees ...			

FORM No. 22 (a).
Register of receipts and charges for feeding and watching cattle, etc.

Year and month.	Date.	Number of suit.	Particulars.	Receipts.			Total.	Number of suit.	Particulars.	Disbursements.	Total.	
				RS.	A.	P.						
			Opening balance	RS.	A. <td>P.<td>RS.</td><td>A.<td>P.<td>RS.</td><td>A.<td>P.</td></td></td></td></td>	P. <td>RS.</td> <td>A.<td>P.<td>RS.</td><td>A.<td>P.</td></td></td></td>	RS.	A. <td>P.<td>RS.</td><td>A.<td>P.</td></td></td>	P. <td>RS.</td> <td>A.<td>P.</td></td>	RS.	A. <td>P.</td>	P.

FORM No. 24.

Nazir's Deposit Register of Transmission Process Fees.

Serial number.	Suit number.	Name of the depositor.	Amount deposited.	Checking officer's initials.	Amount paid to correspondent clerk.	Date of payment and initials of correspondent clerk	Unexpended amount, if any, paid into the Treasury.	Date of payment into the Treasury.	Treasurer's initials.	Registrar's initials.	Remarks.
			RS. A. P.		RS. A. P.		RS. A. P.				

FORM No. 26.

Register of Jewels received.

Year, month and date.	Suit number.	Description of jewels.	Remarks.

FORM No. 27.

Auction sale of the day of 191 .

Suit number.	Serial number.	Number of articles.	Description of articles.	Amount.	Names of purchasers.
				RS. A. P.	

FORM No. 28.
Xazir's Cash Abstract.

Year, month and day.	Receipts.								Disbursements.								Initials of Nazir.	Checking officer's initials.	Remarks.
	Local witnesses.	Mutassal witnesses.	Local commission fees.	Mutassal commission fees.	Cattle feeding charges.	Transmission process fees.	Sale money.	Total.	Local witnesses.	Mutassal witnesses.	Local commission fees.	Mutassal commission fees.	Cattle feeding charges.	Transmission process fees.	Sale money.	Total.			
Opening balance ...	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Total ..																			
Closing balance ...																			
Grand Total ...																			

FORM No. 29.

Permanent Advance Account.

[illegible]

FORM No. 30.

Service Postage Account.

Year, month and date.	Value of stamps purchased.	Value of stamps spent.	Balance.	Checking officer's initials.	Remarks.
	RS. A P.	RS. A. P.	RS. A. P.		

FORM No. 32.

Statement of Assets and Liabilities

Assets.		Remarks.	Liabilities.		Remarks.
Particulars.	Amount.		Particulars.	Amount.	
	RS. A. P.			RS. A. P.	
Total ...			Total ...		

COURT OF SMALL CAUSES,

Madras,

191 .

Registrar.

FORM No. 33.

COUNTERFOIL.

No.

COURT OF SMALL CAUSES, MADRAS.

PAID Rs.

by

to the account of

in Suit No.

of this Court being the amount of

Date

Initials of the Computing Accountant.

Initials of the Checking Officer.

CHFFLIAN.

No.

COURT OF SMALL CAUSES, MADRAS.

To

THE OFFICER IN CHARGE OF THE TREASURY.

PLEASE receive the sum of Rs.

from

and credit the same to the account of

in Suit No.

Court being the amount of

Date

Initials of the Computing Accountant.

RECEIVED PAYMENT.

Date

Initials of the Shroff.

Initials of the Treasurer.

Initials of the Checking Officer.

RECEIPT.

No.

COURT OF SMALL CAUSES, MADRAS.

RECEIVED the sum of Rs.

Rupees

from

to the credit of the account of

in Suit No.

Court being the amount of

Date

Examined

Computing Accountant.

Shroff.

Treasurer.

NOTE.—No chellans will be prepared after 3-30 P.M. and no money received after 4-30 P.M. on week days and after 1-30 P.M. and 2-30 P.M. respectively on Saturday.

Form No. 34.

COUNTERFOIL OF CHEQUE.

COURT OF SMALL CAUSES.

Book No.

Book No.

Cheque No.

Cheque No.

Date of issue

Suit No.

Payable to whom

Amount

Initials of Head Accountant

Initials of Checking Officer

RS. A. P.

PLEASE pay

Rupees

To

THE BANK OF MADRAS, MADRAS.

or order

Rs. _____

Registrar's Initials.

Registrar.

191 .

Madras,

Form No. 35.

Deposit Register—Account of Valuables.

Serial number.	Number of suit or proceeding.	Nature of deposit	Estimated value.	By whom deposited.	Checking officer's initials.	Year, month and date of return.	Signature of recipient, attested by known person when necessary.	Treasurer's initials.	Initials of the Registrar.	Remarks.
			ES. A. P.							

FORM No. 36.
DUPLICATE.

COUNTERFOIL.

Refund Certificate No.

Name of plaintiff or his authorised vakil or agent.	Number of suit.	Amount of claim.	Court fees levied.	Date of order.	Amount to be refunded.
		RS. A. P.	RS. A. P.		RS. A. P.

Date of certificate.

Signature of plaintiff or his authorised vakil or agent.
Attestation.

COURT OF SMALL CAUSES,

Madras, 191 .

Clerk.

Head Clerk.

Registrar.

ORIGINAL.

Refund Certificate No.

Name of plaintiff or his authorised vakil or agent.	Number of suit.	Amount of claim.	Court fees levied.	Date of order.	Amount to be refunded.

COURT OF SMALL CAUSES,

Madras, 191 .

Clerk. Head Clerk. Registrar.

B.—Indian Law Reports, Private Subscribers' Distribution List, Mofussil.

Number.	Date of entry.	Name of subscriber.	Address.	Number of copies.	Period of subscription paid.	Reference to old list for unexpired subscribers.	Registered number of advice from other offices.	Amount	Date of credit in cash book.	Discontinuance	Remarks.
										January.	
										February.	
										March.	
										April.	
										May.	
										June.	
										July.	
										August.	
										September.	
										October.	
										November.	
										December.	

Rs. A. P.

A-1.—*Indian Law Reports,* *Official Distribution List,* ^{Town.}
Mofussil

Consecutive number.	Designation of officers.	Address.	Copies.	Reference to Government order for new entries and for discontinu- ance.

B-1.—The Indian Law Reports, Private Subscribers' Distribution

List, $\frac{\text{Town}}{\text{Mofussil}}$.

Number.	Date of entry.	Name of subscriber.	Address.	Number of copies.	Registered number of advice from other offices.	Amount. RS. A. P.	Date of credit in cash box.

D.—*Day Book of Cash Sales of Indian Law Reports.*

Conse- cutive number of trans- actions.	Date.	Description of report sold.	Number of copies.	Stock ledger folio.	Amount received.	Date of credit in cas h account or payment into treasury.		
					Es.	A.	P.	

APPENDIX F.

List of dates for reports.

No.	Name of audit.	Due date.
1	Administrator-General	* 15th May and 15th November.
2	Official Assignee	30th June.
3	Official Trustee	* 15th May and 15th November.
4	Madras University	30th September.
5	University Library accounts	30th June.
6	Dov. Protestant College and Girls' High School	15th May.
7	Presidency Court of Small Causes	30th June and 31st December.
8	Stationery office	* 30th September.
9	Currency monthly accounts	* 25th of the following month.
10	Currency lost notes accounts	15th of the Second following month.
11	State Hospitals and the Lunatic Asylum in the Presidency town.	31st March and 30th September.
12	Madras Veterinary College	31st May.
13	Court of Wards	30th September.
14	Civil Orphan Asylums	15th May.
15	Pachayappa's Charities	30th September.
16	Mauritius Emigration	Last day of the following month.
17	Fiji Emigration	Do.
18	Trinidad Emigration . . . . .	.....
19	Madras Port Trust	31st July.
20	Corporation of Madras	* 1st October.
21	School of Arts	31st May.
22	Accountant-General's Trust accounts	Last day of the succeeding quarter.
23	Treasurer of charitable endowments	* 1st June.
24	Natal Emigration	31st May and 30th November.
25	Indian Law Reports	* 20th May.
26	Presidency Port office stores	30th June.
27	Minor Port Funds Provident Fund	Do.
28	Light House Library Fund	Do.
29	Shipping Master's accounts	Do.
30	Muhammadian Female Aid Charity Fund	15th March.
31	Countess of Dufferin Fund and the Victoria Casto and Gosha Hospital	28th February.
32	Lady Ampthill Nurses' Institute	Do.
33	Government House Furniture accounts	30th November.
34	Statement of Emigrants (received from the Protector of Emigrants.)	* 1st June.
35	Verification report of securities held by the Ceylon Government in the Bank of Madras, Madras.	30th September.

Note—The dates marked with an asterisk are those which have been fixed by higher authorities. All the other dates are approximate dates.

